

# The Gazette of India

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No. 7] NEW DELHI, SATURDAY, FEBRUARY 13, 1954

## NOTICE

The undermentioned Gazettes of India Extraordinary were published upto the 6th February 1954 :—

Issue No.	No. and date	Issued by	Subject
18	S. R. O. 373, dated the 1st February 1954.	Ministry of Commerce and Industry.	Appointment of date on which clause (v) of section 2 of the Indian Tariff (Third Amendment) Act, 1953 (48 of 1953) shall come into force.
19	S. R. O. 374, dated the 1st February 1954.	Ministry of Rehabilitation.	Appointment of date on which the Transfer of Evacuee Deposits Ordinance, 1954 (6 of 1954) shall come into force.
20	S. R. O. 375, dated the 3rd February 1954.	Delimitation Commission, India	Revised proposals for objections or suggestions in respect of the distribution of seats to, and delimitation of, Assembly Constituencies in the State of Coorg.

Copies of the Gazettes Extraordinary mentioned above will be supplied on indent to the Manager of Publications, Civil Lines, Delhi. Indents should be submitted so as to reach the Manager within ten days of the date of issue of these Gazettes.

## PART II—Section 3

**Statutory Rules and Orders issued by the Ministries of the Government of India (other than the Ministry of Defence) and Central Authorities (other than the Chief Commissioners).**

### ELECTION COMMISSION, INDIA

*New Delhi, the 5th February 1954*

**S.R.O. 473.**—In pursuance of sub-rule (5) of rule 114 of the Representation of the People (Conduct of Elections and Election Petitions) Rules, 1951, the names of the persons shown in column 1 of the Schedule below who, having been nominated as candidates for bye-election to the HOUSE OF THE PEOPLE from the constituency specified in the corresponding entries in column 2 thereof and each having appointed himself to be his election agent at the said bye-election, have, in accordance with the decision given by the Election Commission under sub-rule (4) of the said rule, failed to lodge the returns of election expenses

within the time and in the manner required and have thereby incurred the disqualifications under clause (c) of section 7 and section 143 of the Representation of the People Act, 1951 (XLIII of 1951), are hereby published:—

## SCHEDULE

Name of the candidate I	Name of constituency
Shri Shree Narain	Tonk
Shri Rawat Man Singh	Tonk

[No. RN-P/53(2) BYE.]

**S.R.O. 474.**—It is hereby notified for general information that the disqualifications under clause (c) of section 7 and section 143 of the Representation of the People Act, 1951 (XLIII of 1951), incurred by the persons whose names and addresses are given below, as notified under notification No. KC-CS/52(16), dated the 14th June, 1952, have been removed by the Election Commission in exercise of the powers conferred on it by the said clause and section 144 of the said Act respectively:—

Shri Umiashanker Dhanji Jethi,  
House No. 886. Near Old Mint.  
Bhuj (Kutch).  
Shri Kantilal Devshanker Upadhyay,  
House No. 886. Near Old Mint,  
Bhuj (Kutch).

[No. KC-CS/52(18).]

New Delhi, the 6th February 1954

**S.R.O. 475.**—In exercise of the powers conferred by sub-section (1) of section 22 of the Representation of the People Act, 1951 (XLIII of 1951), the Election Commission hereby makes the following amendment in its notification No. 62/3/51-Elec. II(3), dated the 5th October, 1951, namely:—

## "Amendment

In the table appended to the said notification, for the existing entry in column 2 relating to the Bombay-Suburban constituency, the entry 'Senior Assistant Secretary to Government, Public Works Department' shall be substituted"

[No. 155/3/54(3)/2629.]

**S.R.O. 476.**—In exercise of the powers conferred by section 20 of the Representation of the People Act, 1951 (XLIII of 1951), the Election Commission, in consultation with the Government of Bombay, hereby makes the following amendment in its notification No. 62/3/51-Elec. II(1), dated the 5th October, 1951, namely:—

## "Amendment

In the table appended to the said notification, for the existing entry in column 2 relating to the Bombay—Suburban constituency, the entry 'Secretary to Government, Public Works Department' shall be substituted."

[No. 155/3/54(1)/2618.]

P. N. SHINGHAL, Secy.

## MINISTRY OF LAW

New Delhi, the 8th February 1954

**S.R.O. 477.**—In exercise of the powers conferred by Rule 1 of Order XXVII in the First Schedule to the Code of Civil Procedure, 1908 (Act V of 1908), the Central Government hereby directs that the following amendments shall be made in the Notification of the Government of India in the Ministry of Law

No. S.R.O. 1651 dated the 1st September, 1953, relating to the appointment of officers to sign or verify plaints and written statements in suits in any court of civil jurisdiction by or against the Central Government, namely:—

In the Schedule to the said notification:—

1. To the entries under the heading "Agriculture Wing" in Part VII, the following entries shall be added, namely:—

"Economic and Statistical Adviser to the Government of India, Directorate of Economics and Statistics, New Delhi.

Chief Research Officer, Central Marine Fisheries, Mandapam Camp (South India).

Chief Research Officer, Inland Fisheries Research Station, Barrackpore (24 Paraganas), West Bengal.

Superintending Engineer, Deep Sea Fishing Station, Bombay.

Director of Administration and Operations, Central Tractor Organisation, Pusa, New Delhi."

2. In Part XVII, after the entry "Principal, Nautical and Engineering College, Bombay", the following entries shall be inserted, namely:—

"Engineer-in-Chief, Lighthouse Department. Administrative Officer, Lighthouse Department. Executive Officer, Lighthouse Department. Executive Engineer, Lighthouse Department. Electrical Engineer, Lighthouse Department. Marine Officer, Lighthouse Department."

[No. F.25-I/53-L.]

B. N. LOKUR, Dy. Secy.

## MINISTRY OF HOME AFFAIRS

*New Delhi, the 5th February 1954*

**S.R.O. 478.**—In exercise of the powers conferred by section 27 of the Indian Arms Act, 1878 (XI of 1878), the Central Government hereby exempts His Highness the Maharaja of Bhutan from the operation of the prohibitions and directions contained in sections 13 to 15 of the said Act in respect of the three 12 bore shot guns presented to him by the Prime Minister of India and also in respect of such other arms and ammunition as the Maharaja may like to acquire.

[No. 9/2/54-Police(I).]

N. SAHGAL, Dy. Secy.

## ORDERS

*New Delhi, the 9th February 1954*

**S.R.O. 479.**—In exercise of the powers conferred by sub-section (2) of section 63 of the Andhra State Act, 1953 (30 of 1953), the President hereby orders that the following amendments shall be made in the Orders of the Government of India in the Ministry of Home Affairs Nos. S.R.O. 1913 and S.R.O. 2168, dated the 7th October and 21st November 1953, respectively, namely:—

1. In the Schedule to the Order No. S.R.O. 1913, dated the 7th October, 1953, under the sub-heading "Non-Gazetted Officers" below the heading "Madras Port Departments"—

(i) in the entry in the second column against serial No. 80 relating to Sri B. Neeliah, for the words "Dr. 'Cocanda'" the words "Dr. Cocanada" shall be substituted;

(ii) for the entry in the first column against serial No. 103, the following entry shall be substituted, namely:—

"Sri Y. Sriramamurthy".

2. In the Order No. S.R.O. 2168, dated the 21st November, 1953—

- (i) for the entry in the second column against serial No. 120 relating to Sri K. Bangararaju under item (v), the following entry shall be substituted, namely:—

“Driver, Grade III (Offg.) Dr. “Nega” at Nagapattinam Port, Tanjore District”;

- (ii) for the entry in the second column against serial No. 121 relating to Sri D. Nancharayya under item (v), the following entry shall be substituted, namely:—

“Serang Grade I (Temporary) M. L. ‘Mangalore’ at Mangalore Port, South Kanara District”.

[No. 26/4/53-I-AIS(I).]

**S.R.O. 480.**—In exercise of the powers conferred by sub-section (2) of section 63 of the Andhra State Act, 1953 (30 of 1953), the President hereby orders that the following amendments shall be made in the Order of the Government of India in the Ministry of Home Affairs No. S.R.O. 1911, dated the 7th October 1953, namely:—

In the Schedule to the said Order under the sub-heading “Non-Gazetted Subordinates-Technical” below the heading “Madras State Broadcasting Department”—

- (i) in the entry in the second column against serial No. 8 relating to Sri B. Subba Rao, for the words “Ramachandrapuram, Radio Supervisor” the words “Radio Supervisor, Ramachandrapuram” shall be substituted;
- (ii) in the entry in the second column against serial No. 12 relating to Sri E. Subba Rao, for the words “Radio Supervisor, Havur at Rajahmundry” the words “Radio Supervisor, Kovvur at Rajahmundry” shall be substituted;
- (iii) for the entry in the first column against serial No. 13, the following entry shall be substituted, namely:  
“Sri S. Somasundara Rao”; and
- (iv) for the entry in the first column against serial No. 33, the following entry shall be substituted, namely:—  
“Sri S. Janakiram”.

[No. 26/4/53-II-AIS(I).]

**S.R.O. 481.**—In exercise of the powers conferred by sub-section (2) of section 63 of the Andhra State Act, 1953 (30 of 1953), the President hereby orders that the following amendments shall be made in the Order of the Government of India in the Ministry of Home Affairs No. S.R.O. 1914, dated the 7th October 1953, namely:—

In the Schedule to the said Order under the sub-heading “(Non-Gazetted Officers)” below the heading “Madras Cooperative Department”—

- (i) the entries in columns (1), (2) and (3) against serial No. 41 shall be omitted; and
- (ii) serial Nos. 42, 43 and 44 shall be re-numbered as serial Nos. 41, 42 and 43 respectively.

[No. 26/4/53-III-AIS(I).]

N. N. CHATTERJEE, Dy. Secy.

## MINISTRY OF EXTERNAL AFFAIRS

*New Delhi, the 5th February 1954*

**S.R.O. 482.**—In exercise of the powers conferred by section 10 of the Abducted Persons (Recovery and Restoration) Act, 1949 (LXV of 1949), the Central Govern-

ment hereby directs that the following amendment shall be made in the Abducted Persons Recovery Rules, 1953, namely:—

Rule 4 of the said Rules shall be renumbered as sub-rule (1) of rule 4 and after sub-rule (1) as so renumbered the following sub-rule shall be inserted in rule 4, namely:—

- “(2) In the interest and well-being of an abducted person detained in a camp the person incharge of the camp shall not allow any outsider to see or interview the abducted person in the camp except any person who in the opinion of the incharge of the Camp, is or appears to be related to the abducted person by consanguinity or who is authorised by the Central Government or a State Government or by a tribunal constituted under section 6 of the Act to see or interview the abducted person”.

[No. 85-CAP.]

By Order,

I. S. CHOPRA, Joint Secy.

### MINISTRY OF FINANCE

(Department of Economic Affairs)

New Delhi, the 5th February 1954

**S.R.O. 483.**—In exercise of the powers conferred by Section 53 of the Banking Companies Act, 1949 (X of 1949), the Central Government on the recommendation of the Reserve Bank of India hereby declares that the provisions of sub-section (2) of Section 19 of the said Act shall not, for the period ending on the 30th June, 1954, apply to the Hongkong and Shanghai Banking Corporation, Calcutta in respect of its holding of the shares of the Sun Jute Press Limited.

[No. F.4(4)-F.I/54.]

New Delhi, the 8th February 1954

**S.R.O. 484.**—In exercise of the powers conferred by Clause (iv) of sub-section (1) of Section 28 of the Imperial Bank of India Act, 1920 (XLVII of 1920), the Central Government hereby renominates Shri A. D. Gorwala, 40-C, Ridge Road, Malabar Hill, Bombay, not being an Officer of the Government, to be a Director of the Central Board of the Imperial Bank of India for a period of one year with effect from the 10th February, 1954.

[No. 8(1)-F.I/54.]

N. C. SEN GUPTA, Dy. Secy.

### (INSURANCE)

New Delhi, the 6th February 1954

**S.R.O. 485.**—In pursuance of the provisions of sub-section (2) of Section 64G of the Insurance Act, 1938 (IV of 1938), the Central Government hereby nominates—

1. Mr. S. D. Srinivasan, c/o National Insurance Company Limited, Calcutta, and
2. Mr. Archibald Mabb, c/o Commercial Union Assurance Co. Ltd., Calcutta, to fill the casual vacancies in the Executive Committee of General Insurance Council of the Insurance Association of India, caused by the resignations of Messrs. U. N. Chatterjee and H. B. Scott respectively.

[No. 105-IF(15)/51.]

B. K. KAUL, Dy. Secy.

New Delhi, the 10th February 1954

**S.R.O. 486.**—In pursuance of clause (a) of sub-section (1) of section 10 of the Industrial Finance Corporation Act, 1948 (XV of 1948), the Central Government hereby nominates Shri P. C. Bhattacharyya, to be a Director on the Board

of Directors of the Industrial Finance Corporation of India, being the fourth Director nominated by the Central Government on the Board under clause (a) of sub-section (1) of section 10 of the said Act.

[No. F.2(5)-F.III/53.]

K. P. BISWAS, Under Secy.

## MINISTRY OF FINANCE (REVENUE DIVISION)

### CUSTOMS

*New Delhi, the 13th February 1954*

**S.R.O. 487.**—In exercise of the powers conferred by Section 23 of the Sea Customs Act, 1878 (VIII of 1878), the Central Government hereby directs that the following further amendment shall be made in the notification of the Government of India in the late Finance Department (Central Revenues) No. 33-Customs, dated the 22nd June, 1935, namely:—

In the said notification, in Schedule I, Import Duties, under the head "A—General", after item No. (6) in column 2 against serial No. 28C the following item shall be inserted, namely:—

- (7) Automatic Winders' Knotters.

[No. 14.]

**S.R.O. 488.**—In exercise of the powers conferred by Section 23 of the Sea Customs Act 1878 (VIII of 1878), the Central Government hereby directs that the following amendments shall be made in the notification of the Government of India in the Ministry of Finance (Revenue Division), No. 41-Customs, dated the 31st May, 1953, namely:—

In the said notification—

- (a) in the preamble, the brackets and words "(except body panels including turret tops and sides for passenger cars)" shall be omitted; and
- (b) in the Schedule, in column 2 against serial No. 3, the words "except body panels including turret tops and sides for passenger cars" shall be omitted.

[No. 15.]

E. RAJARAM RAO, Joint Secy.

## CENTRAL BOARD OF REVENUE

### INCOME-TAX

*New Delhi, the 1st February 1954*

**S.R.O. 489.**—In exercise of the powers conferred by sub-section (2) of Section 5 of the Indian Income-tax Act, 1922 (XI of 1922) and in partial modification of the Board's notification No. 50-Income-tax, dated the 7th July, 1953, the Central Board of Revenue hereby directs that with effect from the 21st January, 1954, Shri A. C. Bose, Commissioner of Income-tax, West Bengal, shall further perform all the functions of a Commissioner of Income-tax in respect of such areas or of such persons or classes of persons or of such incomes or classes of incomes as are comprised in the existing Income-tax Circles and Districts as were allocated to the Commissioner of Income-tax, Calcutta.

[No. 8.]

G. L. POPHALE, Secy.

### INCOME-TAX

*New Delhi, the 5th February 1954*

**S.R.O. 490.**—In pursuance of sub-section (4) of Section 5 of the Indian Income-tax Act, 1922 (XI of 1922), the Central Board of Revenue directs that the

following further amendment shall be made in its Notification No. 32-Income-tax, dated the 9th November, 1946, namely:—

In the Schedule appended to the said Notification under the Sub-head 'VII-A—Punjab, Himachal Pradesh, Bilaspur, Patiala and East Punjab States Union' against Amritsar Range, after entry "6. Special Survey Circle, Amritsar (in respect of persons who have their principal place of business in or reside in the jurisdiction of Income-tax Circle specified in entry No. 1).", the entry "7. Foreign Section, Amritsar" shall be added.

[No. 9.]

K. B. DEB, Under Secy.

#### ESTATE DUTY

*New Delhi, the 13th February 1954*

**S.R.O. 491.**—In exercise of the powers conferred by sub-section (1) of section 20 of the Estate Duty Act, 1953 (XXXIV of 1953), the Central Board of Revenue hereby makes the following rules, the same having been previously published as required by sub-section (1) of section 85 of the said Act and also laid before the House of the People for not less than fifteen days before the date thereof, as required by sub-section (2) of section 20 of the said Act.

**1. Short title and commencement.**—(1) These rules may be called the Estate Duty (Controlled Companies) Rules, 1953.

(2) They shall be deemed to have come into force from the 15th October, 1953.

**2. Definitions.**—In these rules, unless the context otherwise requires—

(1) "the Act" means the Estate Duty Act, 1953 (XXXIV of 1953);

(2) "assets" includes goodwill;

(3) "associated operations" has the same meaning as in clause (iv) of sub-section (7) of section 27 of the Act;

(4) "average rate" means, in relation to a company, a rate percent per annum, the percentage being ascertained by—

(a) computing the aggregate amount of the net income of the company for the relevant accounting years (a deduction being made, where the company sustained a loss in any of those years, of the amount of the loss);

(b) dividing that amount by the number of those years; and

(c) comparing the result with the principal value of the assets of the company passing on the death of the deceased by virtue of section 17 of the Act after making the allowances to be made under rule 10;

(5) "debenture" means, in relation to a company any obligation of the company in respect of any loan capital issued by the company otherwise than as consideration for a loan made to it in the ordinary course of a banking business, or in respect of any debt incurred by the company—

(a) for any money borrowed by the company, otherwise than by way of temporary loan made in the ordinary course of a banking business;

(b) for any transfer of capital assets made to the company by any person, unless the obligation is one resulting from a dealing with a person who transferred such assets to the company in, and on terms consistent with, the ordinary course of a business carried on by him;

(c) without consideration, or for consideration the value of which to the company at the time when the debt was incurred was substantially less than the value at that time of the debt (including any premium thereon); or

(d) Where the debt was of such a nature that it would, in the ordinary course of business and apart from some special arrangement, have carried interest, if the debt did not carry interest or carried interest at a rate which was either unreasonably high or unreasonably low;

- (6) "disposition" includes any trust, covenant, agreement or arrangement, whether made by a single operation or by associated operations, and also, in relation to shares in or debentures of a company, the extinguishment or any alteration of rights attaching thereto, whether effected by a single operation or by associated operations;
- (7) "distributed assets" means, in relation to a company, assets of the company to which sub-section (3) of section 17 of the Act applies which were disposed of or distributed by the company as mentioned in that sub-section, and "value of the distribution" means, in relation to any distributed assets, the value thereof or, if partial consideration (other than the extinguishment, or an alteration, of rights attaching to shares in or debentures of a company to which that section applies) was given for the distribution in money or money's worth received by the company for its own use and benefit, the value thereof less the value of the consideration given;
- (8) "dividend" includes any sum which would be treated as dividend for the purposes of the Indian Income-tax Act, 1922 (XI of 1922);
- (9) "member" means, in relation to a company, a holder in his own right of any share in or debenture of the company, and a person interested in any share in or debenture of the company held, whether by himself or another, otherwise than in the holder's own right;
- (10) "payment" includes a transfer of property and a set-off or release of an obligation and references to the amount of a payment include, in relation to property transferred or to an obligation set-off or released, references to the value thereof;
- (11) "power" includes any right or power exercisable by virtue of the holding of shares in or debentures of a company, and any right or power to procure an issue of shares in or debentures of a company.

**3. Interpretation.**—(1) For the purposes of these rules a person shall be deemed to have received or had any payment, income, enjoyment, assets, or interest, the receipt or having whereof by him is relevant for the purposes of these rules, if any of the following conditions have been satisfied in relation thereto, namely:—

- (a) if the relevant payment or other matter has been applied in any manner for the benefit of that person, or has been dealt with by that or any other person in any manner calculated to cause it to inure for the benefit of that person at any time, whether in the form of income or not, or if any property which was or would be available for the purpose by reason of the effect or successive effects of any one or more of associated operations relating to the relevant payment or other matter has been so applied or dealt with;
- (b) if any advantages received or to be received at any time by that person have been provided out of that payment or other matter, or out of any such property as aforesaid;
- (c) if that person became able in any manner to control the application of relevant payment or other matter, or of any such property as aforesaid, otherwise than in a fiduciary capacity;
- (d) if the relevant payment or other matter, or any such property as aforesaid, has been applied in any manner so as to increase the value to that person of any property in which he was beneficially interested; or
- (e) as respects such income as is mentioned in sub-rule (1) of rule 5, if the receipt by, or accrual to, the company of that income operated in any manner so as to increase the value to that person of any property in which that person was beneficially interested, so however that the amount of the income which that person is to be treated as having received by virtue of this paragraph shall be limited to the amount of the increase in value of the property in question;

and references in these rules to the deceased's receiving or having or being or becoming entitled to receive or have, any such payment or other matter as aforesaid shall be construed accordingly.

(2) References in these rules to a disposition's being made by any person, to a power's being exercised or exercisable by any person, or to any other act's being done by any person, include references to its being made, or being exercised or



exercisable, or being done, by him and another jointly or by another at his direction or by a company of which he had control within the meaning of sub-rule (3) of rule 15 whether with or without the consent of any other person; references importing an omission on the part of any person in relation to any such matter as aforesaid shall be construed in like manner; and references in relation to any such matter as aforesaid to its being made, or being exercised or exercisable, or being done or omitted, with the consent of any person include references to its being made, or being exercised or exercisable, or being done or omitted, at his request or with or subject to his acquiescence.

(3) References in these rules to a person having any power or control or doing any act in a fiduciary capacity shall be construed as references to his having that power or control or doing that act in a fiduciary capacity imposed on him otherwise than by a disposition made by him and in such a capacity only.

**4. Dispositions or operations deemed to be transfers.**—A person shall be deemed for the purposes of section 17 of the Act, to have made a transfer of property to a company if the property came to be included in the resources of the company by the effect of a disposition made by him or with his consent or of any associated operations of which such a disposition formed one.

**5. Benefits accruing to deceased from company.**—(1) The following shall be treated as benefits accruing to the deceased from the company, that is to say:—

- (a) any income of the company, and any periodical payment out of the resources or at the expense of the company, which the deceased received for his own benefit whether directly or indirectly, and any enjoyment *in specie* of land or other property of the company or of a right thereover which the deceased had for his own benefit whether directly or indirectly;
- (b) any such income or payment or enjoyment which the deceased was entitled to receive or have as aforesaid; and
- (c) any such income or payment or enjoyment which the deceased could have become entitled to receive or have as aforesaid by an exercise in the three years ending with his death of any power exercisable by him or with his consent;

and where the deceased could, by an exercise in the said three years of any such power as aforesaid, have become entitled to receive as aforesaid any payment out of the resources or at the expense of the company not being a periodical payment, but did not in fact receive or become entitled to receive that payment, there shall be treated as a benefit accruing to the deceased from the company interest on that payment at the average rate from the earliest date on which he could have become entitled to receive it.

(2) For the purposes of these rules, the expression "periodical payment" means a payment by way of dividend or interest, a payment by way of remuneration not being a single lump-sum payment, and any other payment being one of a series of payments, whether interconnected or not, whether of the same or of varying amounts, and whether payable at regular intervals or otherwise.

**6. Surrender of title to or of power to obtain benefits.**—(1) Subject to the provisions of sub-rule (3), if the deceased has made, whether for value or not, a surrender of his title to receive any such income or payment or enjoyment as is mentioned in the last preceding rule, or of any such power as is therein mentioned, the last preceding rule shall have effect as if the surrender had not been made.

(2) The deceased shall be deemed to have made such a surrender as aforesaid, if a right which he had to receive any such income or payment or enjoyment as aforesaid, or if any such power as aforesaid, has been extinguished or suspended by the effect solely or partly of any disposition made by him or with his consent of shares in or debentures of company or of any other property or right, or of the exercise or the leaving unexercised by him or with his consent of any power or right, or of the extinguishment or suspension by him or with his consent of any power or right, otherwise than in a fiduciary capacity, or if apart from such a disposition or other act or omission he would have become entitled to receive any such income or payment or enjoyment as aforesaid but by the effect solely or partly thereof, he did not become entitled to receive it.

(3) This rule shall not apply to a surrender made *bona fide* before the beginning of the two years ending with the death of the deceased (or if it was made for public charitable purposes, before the beginning of the six months ending with his death), if the deceased was at all times during those two years or during those six months, as the case may be, entirely excluded from receiving, or being entitled to receive, or having any capacity by an exercise of any power exercisable by him or with his consent to receive, any periodical payment by virtue of the surrender or of any associated operations of which the surrender was one.

**7. Determination of the amount of benefits.**—(1) The provisions of this rule shall have effect for the purpose of determining the amounts to be taken into account, for the purposes of sub-section (2) of section 17 of the Act, as the amounts of benefits accruing to the deceased from the company.

(2) No amount shall be taken into account more than once.

(3) Where an amount is taken into account by reference to the deceased's having been entitled to a benefit which he did not in fact receive, or by reference to a power which was not in fact exercised or was surrendered, due regard shall be had to the effect that his receiving the benefit, or the power's being exercised, would have had in relation to other benefits.

(4) The amounts that are to be taken into account by reference to the deceased's having been entitled to a benefit which he did not in fact receive, or by reference to a power which was not in fact exercised or was surrendered, shall be such as would have fallen to be taken into account as benefits received by the deceased if he had acted in relation to the claiming of benefits and the exercise of powers during the three years ending with his death to his greatest financial advantage, due regard being had to any consideration which he would have had to give in respect of a claim to any benefit or the exercise of any power.

(5) In making for the purposes of the last preceding sub-rule a computation of any diminution of income which the deceased would have sustained by giving any such consideration as is therein mentioned, or of any increase of income which the company would have obtained from any such consideration to be given to the company, it shall be assumed that the consideration would have yielded income equal to interest at the average rate on the amount or value thereof.

(6) The amounts to be taken into account shall include any income-tax or super-tax which the deceased paid or bore in respect of the benefits in question.

(7) The amount to be taken into account in respect of a benefit consisting of any enjoyment in *specie* of land or other property of the company or of a right thereover shall be the value of the enjoyment thereof for the period during which the benefit subsisted.

**8. Time of accrual of benefits.**—(1) The provisions of this rule shall have effect for the purpose of determining—

(a) whether a benefit accruing to the deceased from the company is to be treated as having accrued to him during the three years ending with his death, or during a particular accounting year, or at any other relevant time, and

(b) the period during which a benefit consisting of any enjoyment in *specie* of land or other property of the company or of a right thereover is to be treated as having subsisted.

(2) A benefit consisting of income of the company or a periodical payment which the deceased received, or became entitled to (but did not in fact) receive, shall be treated as having accrued to him at the earliest time at which he could have obtained receipt thereof.

(3) A benefit consisting of income of the company or a periodical payment which the deceased could have become entitled to receive by an exercise in the three years ending with his death of a power which was not in fact exercised or was surrendered shall be treated as having accrued to him at the earliest time at which he could have obtained receipt thereof if he had acted as mentioned in sub-rule (4) of the last preceding rule.

(4) A benefit consisting of interest on such a payment other than a periodical payment as is mentioned in rule 5 which the deceased could have become entitled to receive shall be treated as having accrued to him in any accounting year, to the extent to which the period during which the interest is to be treated as accruing fell within that year.

(5) A benefit consisting of any such enjoyment in *specie* as aforesaid shall be treated as having accrued to the deceased in the said three years if any part of the period during which it subsisted fell within those years, and shall be treated as having accrued to him in any accounting year to the extent to which the period during which it subsisted fell within that year.

(6) A benefit consisting of any such enjoyment in *specie* as aforesaid shall be treated as having subsisted during the following period, that is to say:—

(a) in the case of enjoyment that the deceased had, during the period for which he had it;

- (b) in the case of enjoyment which he became entitled to (but did not in fact) have, during the period for which he could have had it;
- (c) in the case of enjoyment which he could have become entitled to have by an exercise in the three years ending with the death of a power which was not in fact exercised or was surrendered, during the period for which he could have had it if he had acted as mentioned in sub-rule (4) of rule 7.

**9. Determination of net income or loss of company.**—(1) The income of the company for any accounting year, or for the period between the end of the last accounting year and the death of the deceased, shall, subject to sub-rules (2) and (3) be determined by computing the aggregate income of the company from its various sources in accordance with the provisions of the Indian Income-tax Act, 1922 (XI of 1922) except for agricultural income which shall be computed separately according to sub-rule (4), provided that there shall be excluded from the computation of the income of the company any income thereof which was neither *bona fide* earned in the ordinary course of business nor the produce of income yielding assets held by it.

(2) The computation shall always be made by reference to the income for that year or period and not by reference to the income of any other period, notwithstanding anything in the Indian Income-tax Act, 1922 (XI of 1922) to the contrary.

(3) In making the computation, no deduction from the income of the company shall be made in respect of—

- (a) the amount of any loss sustained before the beginning of that year or period, which is admissible under the provisions of sub-section (2) of section 24 of the Income-tax Act, 1922 (XI of 1922);
- (b) the amount of any deduction admissible on account of depreciation under proviso (b) of clause (vi) of sub-section (2) of section 10 of the Indian Income-tax Act, 1922 (XI of 1922); or
- (c) any dividend on shares of or interest on debentures in the company and liabilities incurred otherwise than for the purposes of the business of the company wholly and exclusively.

(4) The agricultural income of a company shall be computed in the manner provided in sub-section (2) of section 12 of the Indian Income-tax Act, 1922 (XI of 1922).

(5) There shall be deducted in arriving at the amount of the income any annual charge or interest not being interest on debentures, which would have been deducted irrespective of whether tax were recovered from it or not.

(6) Sub-rules (1), (2) and (3) shall apply with the necessary adaptations, to the determination of any loss sustained by a company as they apply to the determination of the net income of a company.

**10. Determination of value of assets of company.**—(1) In determining the value of the estate for the purpose of estate duty the provisions of section 44 of the Act as to making allowance for debts and incumbrances shall not have effect as respects any debt or incumbrance to which assets of the company passing on the death by virtue of section 17 of the Act were liable, but the Controller shall make an allowance from the principal value of those assets for all liabilities of the company (computed, as regards liabilities which have not matured at the date of the death, by reference to the value thereof at that date, and, as regards contingent liabilities, by reference to such estimation as appears to the Controller to be reasonable) other than—

- (a) liabilities in respect of shares in or debentures of the company; and
- (b) liabilities incurred otherwise than for the purposes of the business of the company wholly and exclusively.

(2) In estimating the principal value of the said assets the Controller shall fix the price thereof on the basis of a sale of the business of the company as a going concern.

(3) Where the said assets include any distributed assets, if partial consideration (other than the extinguishment, or an alteration, of rights attaching to shares in or debentures of a company to which section 17 of the Act applies) was given for the distribution in money or money's worth received by the company for its own use and benefit, a further allowance shall be made, in addition to the allowances specified in sub-rule (1), of an amount equal to the value of the consideration given.

(4) For the purpose of the estimation of the principal value of any distributed assets, section 36 of the Act shall have effect with the substitution for the reference therein to the time of the death of the deceased of a reference to the time of the distribution, and effect shall be given to the proviso to the said section 36 (which relates to depreciation by reason of the death of the deceased) as at the time of the distribution only, due regard being had to the expectation of life of the deceased at that time.

**11. Limitation on, and prevention of duplication of, charge.—**(1) If it is shown to satisfaction of the Controller that—

(a) the value of all such property as is mentioned in sub-section (1) of section 17 of the Act of which the deceased made a transfer to the company, together with an amount equal to any excess of interest at the average rate on the value thereof from the date or respective dates of transfer to the death of the deceased over the aggregate amount of the benefits received by the deceased by virtue of the transfer, is less than—

(b) the value on which estate duty would be chargeable on the death under the said section if all benefits accruing to him from the company other than the benefits received by him by virtue of the transfer were disregarded.

an amount equal to the deficiency shall be deducted from the proportion of the value of the company's assets that corresponds to the benefits received by him by virtue of the transfer.

Reference in this sub-rule to benefits received by the deceased by virtue of a transfer shall be construed as references to benefits accruing to him from the company which he received or had as consideration for the transfer, or in consequence of his having received as consideration therefor shares or debentures or other property which produced any of those benefits.

(2) Where the following conditions are satisfied, that is to say, that the deceased has, within three years before his death, disposed of any shares in or debentures of the company for consideration in money or money's worth paid to him for his own use or benefit, and that any benefits accrued to the deceased from the company by virtue of those shares or debentures or by virtue of a power's having been exercisable by him or with his consent in relation to those shares or debentures, then—

(a) if the value of the said consideration is equal to or greater than the proportion of the value of the company's assets that corresponds to the benefit that so accrued to him, or if the Controller is satisfied that the said proportion would not, if fully ascertained be found to be substantially in excess of the value of the said consideration, duty on the said proportion shall not be payable;

(b) in any other case, the amount on which duty is to be charged in respect of the said proportion shall be reduced by the amount of the value of the said consideration:

Provided that, in the case of any shares or debentures—

(i) this sub-rule shall not apply where estate duty is payable on the death on their value or any part thereof or would be so payable but for an exemption from estate duty; and

(ii) for the purpose of determining to what extent, if any, the disposition of them satisfies the conditions, of this sub-rule, rule 16 (which relates to transactions through the medium of a company) shall apply as it applies for the purposes of section 26 of the Act.

(3) Where the following conditions are satisfied, that is to say, that any benefits accrued to the deceased from the company by virtue of any interest that he at any time had in shares in or debentures of the company, or by virtue of a power's having at any time been exercisable by him or with his consent in relation to shares in or debentures of the company, and apart from this sub-rule estate duty would be payable on the death both on the value of those shares or debentures by virtue of any provisions other than section 17 of the Act, and on the proportion of the value of the company's assets that corresponds to the benefits that so accrued to him by virtue of that section then—

(a) if the value of the shares or debentures is equal to or greater than, the said proportion, or if the Controller is satisfied that the said proportion would not, if fully ascertained, be found to be substantially in excess of the value of the shares or debentures, duty on the said proportion shall not be payable;

(b) in any other case, the amount on which duty is to be charged in respect of the said proportion shall be reduced by the amount of the value of the shares or debentures.

(4) Where the conditions set out in the last preceding sub-rule would be satisfied but for the fact that, by reason of an exemption from estate duty (not being an exemption on the ground that the deceased or other person having an interest in the shares or debentures ceasing on the death of the deceased had only an interest as the holder of an office), estate duty is not payable on the value of the shares or debentures, paragraphs (a) and (b) of that sub-rule shall apply as if that exemption did not operate and as if the duty had been payable on the value of the shares and debentures accordingly:

Provided that where—

- (a) the exemption in question depends on a payment of any duty on an earlier death, or does not depend on such a payment but depends wholly or partly on any dispositions having been made; and
- (b) since the date of that death or disposition, as the case may be, the shares or debentures have been substantially increased in value by reason of a transfer of property to any company by any person or by reason of the extinguishment of, or any alteration of the rights attaching to, shares in or debentures of any company,

then, unless the exemption takes the form of a deduction from the value of the shares or debentures of a fixed amount which is independent of the value of the shares or debentures, the references in paragraphs (a) and (b) of the last preceding sub-rule to the value of the shares or debentures therein mentioned shall have effect as if they were references to the value thereof reduced to the extent to which, in the opinion of the Controller, that value is attributable to that transfer, extinguishment or alteration.

(5) Where, by reason of an exemption from estate duty, that duty is payable on part only of the value of the shares or debentures, sub-rule (3) shall, with the necessary adaptations, be applied to the part of the value of the shares or debentures on which duty is payable and sub-rule (4) shall be applied to the part of the value of the shares or debentures affected by the exemption; and, where there are two or more exemptions from estate duty each of which operates on part only of the value of the shares or debentures and the exemptions are such that the said sub-rule (4) would operate differently in relation to them, then, whether or not there is any part of the value of the shares or debentures on which estate duty is payable, the said sub-rule (4) shall, with the necessary adaptation, be applied separately in relation to the parts of the value of the shares or debentures affected by each exemption.

(6) In this rule the expression "exemption from estate duty" includes any exemption conferred by any provision of the Act which has the effect of exempting property, in whole or in part, from the duty, whether that provision takes the form that the property is not to be deemed to pass, or the form that the duty is not to be payable or the form that a deduction is to be made from the value of the property, or any other form; and the reference in paragraph (b) of the proviso to sub-rule (4) to an increase in the value of shares or debentures includes, where those shares or debentures have been acquired in substitution for any other property, any increase in the value of any property which those shares or debentures directly or indirectly represent.

(7) References in this rule to the proportion of the value of the company's assets that corresponds to any particular benefits shall be construed as references to so much of the value on which estate duty is chargeable on the death by virtue of section 17 of the Act as is chargeable by reason of the bringing of these benefits into the computation made under sub-section (2) of that section.

(8) So much of any income or periodical payment or enjoyment of a kind mentioned in rule 5 as is shown to the satisfaction of the Controller to have represented or to have been such that it would if received have represented, reasonable remuneration to the deceased for any services rendered by him as the holder of an office under the company shall, notwithstanding anything in that rule, not be treated for the purposes of these rules as a benefit accruing to the deceased from the company; and any liability of the company in respect of the remuneration of any person as the holder of an office under the company shall be treated for the purposes of these rules as incurred for the purposes of the business of the company wholly and exclusively to the extent to which it is shown to the satisfaction of the Controller that the amount thereof was reasonable and to that extent only.

(9) For the purposes of sub-rule (3) where the benefits that accrued to the deceased from the company in the relevant accounting years included benefits that accrued to him otherwise than as mentioned in that sub-rule but the deceased had at any time an interest in, or a power was at any time exercisable in relation to, shares in or debentures of the company in respect of which estate duty would be payable on his death apart from anything in that sub-rule and by virtue of that interest or power benefits accrued to the deceased from the company in those years, or would so have accrued to him if any payments had been made by virtue of rights attached to those shares or debentures, then—

- (a) if the first mentioned benefits consisted to any extent of payments made out of moneys which, if not so applied, could have been applied in increasing the last mentioned benefits, or as payments which would have constituted such benefits; or
- (b) if the first mentioned benefits are brought into the computation made under sub-section (2) of section 17 of the Act to the exclusion to any extent of the last mentioned benefits;

the first mentioned benefit shall to that extent be treated as if they had accrued to the deceased by virtue of his interest in, or of the power exercisable in relation to, the said shares or debentures.

**12. Adjustments as to distributed assets.**—(1) Where the assets of the company passing on the death of the deceased by virtue of section 17 of the Act include any distributed assets, or by reason of the company's having been wound up or dissolved before the death, consist of distributed assets, the following provisions of this rule shall have effect.

(2) The net income of the company shall be determined as if the income of the company had included, or the company had had income equal to, interest on a sum equal to the value of each distribution at the average rate from the date thereof.

(3) If on any distribution the deceased received beneficially an interest in any of the distributed assets, the benefits accruing to the deceased from the company shall be ascertained as if the amount brought into the income of the company under the last preceding sub-rule by reference to the value of the distribution of those assets had been income of the company which the deceased was entitled to receive immediately on its accrual to the company, or, where the interest in those assets which the deceased received was less than an absolute interest, had been such income to an extent corresponding to the proportion which the value of the interest in those assets received by him bore to the value of those assets.

(4) Where sub-rule (3) has effect:—

- (a) the value on which, apart from this provision, estate duty would be payable on the death of the deceased by virtue of section 17 of the Act shall be reduced by an amount equal to the value of the distribution of the assets in question, or, where the interest in those assets which the deceased received was less than an absolute interest, by an amount equal to the proportion aforesaid of that value; and
- (b) any amount which is treated as a benefit accruing to the deceased from the company by virtue of that sub-rule shall be treated for the purposes of sub-rule (1) of rule 11, as a benefit received by him.

**13. Adjustments as to additions to assets.**—(1) Where the principal value of the assets of the company passing on the death of the deceased by virtue of section 17 of the Act is increased by reason of an addition's having been made to the assets of the company, otherwise than by way of receipts representing income in respect of which the company was liable to pay or bear income-tax or super-tax between the beginning of the first of the relevant accounting years and the death of the deceased, either:—

- (a) in consideration of an issue of shares in or debentures of the company, or
- (b) otherwise, howsoever, except by way of purchase for full consideration in money or money's worth given by the company,

the following provisions of this rule shall have effect in relation to the added assets.

(2) The net income of the company shall be determined as if the income of the company had included interest on a sum equal to the value of the addition at

the average rate from the beginning of the first of the relevant accounting years to the date of the addition.

(3) If a transfer of any of the added assets or of any interest in any of them was made to the company by the deceased, the benefits accruing to the deceased from the company shall be ascertained as if the amount brought into the income of the company under the last preceding sub-rule by reference to the value of the addition of those assets had been income of the company which the deceased was entitled to receive immediately on its accrual to the company, or had been such income to an extent corresponding to the proportion which the value of the interest transferred bore to the value of those assets, as the case may be.

(4) Where sub-rule (3) has effect, if the deceased received as consideration for the addition of the assets in question an interest in any shares in or debentures of the company in respect of which estate duty would be payable on his death apart from anything in sub-rule (3) of rule 11 any amount which is treated as a benefit accruing to him from the company by virtue of the last preceding sub-rule shall be treated for the purposes of the sub-rule (3) of rule 11 as a benefit accruing to him by virtue of his interest in those shares or debentures.

(5) In this rule the expression "value of the addition" means, in relation to any added assets, the value thereof or, if partial consideration (other than an issue of, or an alteration of rights attaching to, shares in or debentures of the company) was given therefor in money or money's worth out of the resources or at the expense of the company, the value thereof less the value of the consideration given.

**14. Accounting year.**—(1) The expression "accounting year" means if the company has, before the death of the deceased, made up accounts for a period of twelve months ending in the last year of his life, that period and each previous period of twelve months or other period ending on the date corresponding to that to which the accounts were made up, or, if not, a period of twelve months or other period ending on such date in the last year of his life as the Controller may determine and each previous period of twelve months or other period ending on the date corresponding to the date determined.

(2) The expression "relevant accounting years" means the accounting years by reference to which the extent of the passing of the assets of the company is to be determined under section 17 of the Act.

(3) Where an accounting year does not coincide with a period for which accounts of the company were made up, the Controller may, for the purpose of determining the income or net income of the company for that accounting year, divide any such period and make such apportionments and aggregations of the income of the company as may be necessary, so, however, that any apportionments so made shall be made in proportion to the number of months or fractions of months in the respective periods for which the apportionment is made.

**15. Valuation for estate duty of shares and debentures of certain companies.—**

(1) Where for the purposes of estate duty there pass, on the death of a person shares in or debentures of a controlled company then if—

- (a) the deceased had the control of the company at any time during the three years ending with his death; or
- (b) dividends which were declared by the company for any period falling wholly or partly within those three years, or which, not having been declared for any particular period, were declared at a time within those three years together with any amounts which accrued due during any period falling wholly or partly within those three years for interest on debentures of the company, are, as to amounts forming in the aggregate more than one-half of the total amount of such dividends and interest to be treated by virtue of any of the provisions of rules 5 and 6 as benefits accruing to the deceased from the company, or would have fallen to be so treated if the deceased had made a transfer of property to the company; or
- (c) the deceased had at any time during those three years a beneficial interest in possession in shares in or debentures of the company, or in both, of an aggregate nominal amount representing one-half or more of the aggregate nominal amount of the shares in and debentures of the company then issued and outstanding, and no one other person had at that time the control of the company;

the principal value of the shares or debentures, in lieu of being estimated in accordance with the provisions of sub-section (1) of section 36 of the Act shall be estimated by reference to the net value of the assets of the company in accordance with the provisions of the next succeeding sub-rule.

(2) For the purposes of such ascertainment as aforesaid—

- (a) the net value of the assets of the company shall be taken to be the principal value thereof estimated in accordance with sub-section (1) of section 36 of the Act less the like allowance for liabilities of the company as is provided by sub-rule (1) of rule 10 in relation to the assets of a company passing on a death by virtue of section 17 of the Act but subject to the modification that allowance shall be made for such a liability as is mentioned in paragraph (b) of that sub-rule unless it also falls within paragraph (a) thereof;
- (b) the aggregate value of all the shares and debentures of the company issued and outstanding at the death of the deceased shall be taken to be the same as the net value of the assets of the company;
- (c) in a case in which there are both shares in and debentures of the company issued and outstanding at the death, or different classes of either, the net value of the assets of the company shall be apportioned between them with due regard to the rights attaching thereto respectively; and
- (d) the value of any share, or of any debenture, or of a share or debenture of any class, shall be a rateable proportion, ascertained by reference to nominal amount, of the net value of the assets of the company as determined under paragraph (a) of this sub-rule or, in the case mentioned in paragraph (c) of this sub-rule, of the part thereof apportioned under that paragraph to the shares of the company, or to its debentures, or to that class thereof, as the case may be.

(3) For the purposes of this rule a person shall be deemed to have had control of a company at any time if he then had—

- (a) the control of powers of voting on all questions or on any particular question, affecting the company as a whole which if exercised would have yielded a majority of the votes capable of being exercised thereon; or
- (b) the capacity to exercise, or to control the exercise, of any of the following powers that is to say, the powers of a board of directors or of a governing director of the company, power to nominate a majority of directors or a governing director thereof, power to veto the appointment of a director thereof, or powers of a like nature;

or if he could have obtained such control or capacity by an exercise at that time of a power exercisable by him or with his consent.

(4) This rule shall not apply to the valuation of shares or debentures of a class as to which permission to deal has been granted by a recognised stock exchange and dealings in the ordinary course of business on that stock exchange have been recorded during the year ending with the death of the deceased, and, in making an apportionment under paragraph (c) of sub-rule (2) in the case of a company having shares or debentures of such a class, the part of the value of the assets of the company to be apportioned to shares or debentures of that class shall be determined by reference to the prices recorded on such dealings.

(5) Control of a company which a person had in a fiduciary capacity shall be disregarded for the purposes of this rule.

(6) In this rule references to the assets of a company shall be construed as references to the assets that it had at the death of the deceased.

**16. Limitation of exceptions for consideration, and for exclusion of deceased, where company concerned.**—(1) For the purposes of section 26 of the Act (which relates to exceptions for transactions for money consideration), if a controlled company was concerned in a transaction in relation to which it is claimed that the provisions of that section have effect, or in any one or more of associated operations of which that transaction formed one, those provisions shall have effect in relation thereto if and only, if, and to the extent only to which, the Controller is satisfied that those provisions would have had effect in the following circumstances, namely, if the assets of the company had been held by it on trust for the members thereof and any other person to whom it is under any liability incurred otherwise than for the purposes of the business of the company wholly and exclusively, in accordance with the rights attaching to the shares in and debentures of the company and the terms on which any such liability was incurred and if the company had acted in the capacity of a trustee only with power to carry on the business of the company and to employ the assets of the company therein.



(2) Where a controlled company was concerned in the disposition or determination of an interest limited to cease on a death, effected or suffered as mentioned in sub-section (2) of section 11 of the Act, or in a surrender made as mentioned in sub-rule (3) of rule 6 or was concerned in any one or more of associated operations of which the disposition or determination or surrender formed one, the conditions as to the entire exclusion of the person who had the interest or of the deceased, and of any benefit to him, specified in the said sub-section (2) or in the said sub-rule (3) as the case may be, shall be treated as having been satisfied if and only if they would have been so treated in the circumstances aforesaid.

**17. What is investment company.**—For the purpose of clause (iv) of sub-section (4) of section 17 of the Act a company is an investment company if its income is derived mainly from investments in stocks, shares, bonds and debentures, that is to say, the income is of a nature which, if the company were an individual, would not be earned income as defined in clause (6AA) of section 2 of Indian Income-tax Act, 1922, provided that any income apportioned to the company under section 23A of the Indian Income-tax Act, 1922, shall be deemed to be income of the company and to be its income from investment.

[No. 1.]

R. K. DAS, Secy.

### MINISTRY OF COMMERCE AND INDUSTRY

*New Delhi, the 3rd February 1954*

**S.R.O. 492.**—In exercise of the powers conferred by section 29B of the Industries (Development and Regulation) Act, 1951 (LXV of 1951), the Central Government hereby exempts all such industrial undertakings pertaining to the scheduled industry relating to sugar, as are engaged in the manufacture or production of sugar by the open pan process, from the operation of sections 10, 10A, 11, 11A, 12, 13 and 14 of the said Act and of the relevant rules appertaining to those sections.

[No. 6(1)-IA(G)/54.]

B. B. SAKSENA, Dy. Secy.

### CORRIGENDUM

*New Delhi, the 9th February 1954*

**S.R.O. 493.**—In the Schedule to the Notification of the Government of India in the Ministry of Commerce and Industry No. S.R.O. 2014, dated the 26th October, 1953 published at page 1822 in Part II, Section 3, of the *Gazette of India* of the 31st October, 1953, the existing entries in columns 3 and 4 against serial Nos. 2, 3, 4 and 5 may be deleted.

[No. Ind.(B)-33(1)/54.]

K. N. SHENOY, Under Secy.

*New Delhi, the 13th February 1954*

**S.R.O. 494.**—In exercise of the powers conferred by sub-clause (i) of clause 5 of the Cotton Textiles (Export Control) Order, 1949, the Central Government hereby directs that following further amendment shall be made in the notification of the Government of India in the late Ministry of Commerce No. 67-CW(25A)/48, dated the 26th March, 1949, namely:—

In the said Notification,

(i) in sub-paragraph (4) of paragraph 2, for the word, "towels", the words and figure "towels, or khangas of length not exceeding 2 yards", shall be inserted;

(ii) in paragraph 5, after proviso (iii) the following proviso shall be added:—

"(iv) In the case of cloth which, after processing or finishing, is converted into one of the items of cloth included in sub-paragraph (2) to (5) of paragraph 2 hereof, the markings shall be those which are applicable to such items."

[No. 46(34)-CT(A)/52-17.]

S. A. TECKCHANDANI, Under Secy.

**MINISTRY OF FOOD AND AGRICULTURE**  
(Agriculture)

*New Delhi, the 2nd February 1954*

**S.R.O. 495.**—In pursuance of the provisions of sub-section (k) of section 4 of the Indian Central Oilseeds Committee Act, 1946 (IX of 1946), the Central Government are pleased to nominate Shri A. J. C. Hoskyns-Abrahall, Deputy Chairman of the Vanaspatti Manufacturers Association of India, Bombay, to be a member of the Indian Central Oilseeds Committee *vice* Shri C. S. Pettit resigned.

[No. F.6-1/54-Com.I.]

F. C. GERA, Under Secy.

**(Agriculture)**

*New Delhi, the 4th February 1954*

**S.R.O. 496.**—The following draft of certain further amendments in the *Creamery Butter Grading and Marking Rules, 1941* which it is proposed to make in exercise of the power conferred by section 3 of the Agricultural Produce (Grading and Marking) Act, 1937 (1 of 1937), is published as required under the said section for the information of persons likely to be affected thereby and notice is hereby given that the draft will be taken into consideration on or after the 1st March, 1954. Any objection or suggestion which may be received from any person in respect of the said draft before the date specified will be considered by the Central Government:

*Draft Amendments*

In the said Rules—

(1) for the existing Schedule I, the following Schedule shall be substituted, namely;

**“SCHEDULE I**

*Grade designations and definition of special and general characteristics of Creamery Butter*

*(See Rules 2 and 3)*

Grade Designation	Special characteristics	General characteristics
1	2	3
Pasteurised Table Butter.	Shall be made from pasteurised cream and ghee of good keeping quality.	(a) General: shall be derived only from clean and wholesome cream obtained from the milk of cows & buffalows or both with or without the addition of clean dairy salt. The butter shall contain no other preservatives.
Unpasteurised Table Butter	Shall be of good keeping quality.	(b) Flavour and aroma: shall be clean, pleasant and free from objectionable taint or rancidity. No extraneous flavour shall be added. (c) Body and Texture: shall be firm at 60 F and be neither greasy nor oily. Body shall be compact and show a uniform fine granular surface on breaking. (d) Colour: shall be uniform and not show streakiness, mottling, stains or signs of curd. Only harmless colouring matter may be added. (e) Moisture content: shall not be more than 18% uniformly distributed in the body.

1

2

3

- (f) Acidity: shall not be more than 0.15% as lactic acid.  
 (g) Milk fat content: shall not be less than 80.0%.  
 (h) Curd: shall not be more than 1.0%.  
 (i) The purity of butter fat produced in a particular area and/or season shall be judged with reference to the chemical constants prescribed under the Ghee Grading and Marking—Rules 1938 for ghee produced in the same area and/or season."

2. For the existing schedule II the following schedule shall be substituted namely.

"SCHEDULE II  
 Grade designation marks for Creamer Butter  
 (See Rule 4)

Grade designation	Design of label	Colour of label	Colour of lettering showing the grade	Colour of the circular border of the label
1. Pasteurised Table Butter	Design*	enclosed	Red	Red
2. Unpasteurised Table Butter	Design	enclosed	Blue	Blue

*Note.*—The labels shall be printed on the water paper of the Government of India and shall have a microtint background bearing the words 'Government of India' in olive green colour.

Each label shall have printed thereon a serial number along with a letter or letters denoting the series, e.g., A.O54987."

3. In clause (b) of Schedule 3 of the words 'Select (Pasteurised) Table Butter' shall be substituted by 'Pasteurised Table Butter'.



[No. F.3-12/49-C.O.]

New Delhi, the 9th February 1954

**S.R.O. 497**—The following draft of certain further amendments to the Ghee Grading and Marking Rules, 1938 which it is proposed to make in exercise of the powers conferred by Section 3

of the Agricultural Produce (Grading and Marking) Act, 1937 (1 of 1937) is published, as required under the said section, for the information of all persons likely to be affected thereby, and notice is hereby given that the draft will be taken into consideration on or after the 1st March 1954.

Any objection or suggestion which may be received from any person in respect of the said draft before the date specified will be considered by the Central Government.

#### Draft Amendments

In the said Rules :—

(1) for the word and figure 'Schedule III' wherever occurring in rule 3 the word and figures and letter 'Schedules III-A or III-B' shall be substituted and the words and figures 'columns 1 to 3 of' shall be omitted.

(2)(i) in rule 5(2) :—for the word and figure 'Schedule III' the word and figure and letter 'Schedule III-A' shall be substituted.

(ii) after the words 'but correspond with' the following shall be added, namely, 'the normal physical and chemical constant of ghee set out in Schedule III-B or'.

(3) in Schedule II, the existing foot-note shall be numbered as (1) and the following foot-notes shall be added, namely :—

"(2) Each label shall have printed thereon a serial number along with a letter or letters denoting the series, e.g., A054987.

(3) Each label shall have printed thereon the approximate net weight content of the package on which it is affixed.

(4) The word 'Regional' shall be printed on each label used on a package of the ghee not conforming to the normal physical and chemical constants specified in Schedule III-A."

(4) for the existing Schedule III the following schedules shall be substituted namely :—

#### "SCHEDULE III-A

*Normal physical and chemical constants of ghee (Produced in areas other than those specified in Schedule III-B) to which grade designation marks may be applied.*

(See Rule 5)

	Nature of Marking	
	Special (Red Label)	General (Green Label)
1. Baudouin test	Negative	Negative
2. Butyro-Refractometer reading at 40° C	40.0—43.0	40.0—43.0
3. Reichert Meissl value	Not less than 28.0	Not less than 28.0
4. Polenske value	1.0—2.0	1.0—2.0
5. Moisture content	Not more than 0.3%	Not more than 0.3%
6. Percentage of free fatty acids (as oleic acid)	Not more than 1.4	Not more than 2.5"

#### "SCHEDULE III-B.

*Normal physical and chemical constants of ghee (produced in recognised cotton tracts\* of Saurashtra and Madhya Pradesh) to which grade designation marks may be applied.*

(See Rule 5)

I	Nature of marking			
	Special (Red Label)		General (Green Label)	
	Winter (Sept.-Feb.) 2	Summer (Mar.-Aug.) 3	Winter (Sept.-Feb.) 4	Summer (Mar.-Aug.) 5
1. Baudouin test	Negative	Negative	Negative	Negative
2. B.R. reading at 40° C	41.5—44.0	48.5—45.0	41.5—44.0	42.5—45.0

\*By cotton tract is meant that area where cotton seed is extensively fed to the cattle."

I	2	3	4	5
3. R. M. Value . . .	Not less than 24 0	Not less than 21 0	Not less than 24 0	Not less than 21 0
4. Polenske Value . . .	0.5—1 2	0.5—1 0	0.5—1 2	0.5—1 0
5. Moisture content . . .	Not more than 0.3%	Not more than 0.3%	Not more than 0.3%	Not more than 0.3%
6. Percentage of free fatty acids (as oleic acid).	Not more than 1.4	Not more than 1.4	Not more than 2.5	Not more than 2.5.

5 In clause (1) of Schedule IV the word and figure 'Schedule III' shall be substituted by 'Schedules III-A and III-B'.

[No F 3-12/49-CO ]

### CORRIGENDUM

New Delhi the 10th February 1954

**S.R.O. 498.**—In this Ministry's notification No S.R.O. 232, dated the 30th June 1950 published on pages 227-231, in the *Gazette of India*, Part II, Section 3, dated the 8th July, 1950 in item (2) on page 229, for "(c)" read "(d)" and for "(d)" read "(e)".

[No F 3-30/53-Dte II ]

S D UDHRAIN. Under Secy.

### MINISTRY OF HEALTH

New Delhi the 30th January 1954

**S.R.O. 499**—It is hereby notified for general information that in pursuance of clause (4) of rule 65 of the Indian Port Health Rules (1938) the Central Government hereby directs in supersession of all previous orders and instructions on the subject that the fees chargeable for the issue of Deratisation Certificates and Deratisation Exemption Certificates and a 'Permit' at the ports of Bombay, Calcutta and Madras shall be as specified in the Schedule herto annexed

#### Schedule

#### PART I

Scale of fees to be charged for—

- the grant of a Deratisation Certificate after deratisation \*by an agency other than the Port Health Organisation,
- the grant of a Deratisation Certificate after deratisation has been carried out by the Port Health Organisation by means other than fumigation e.g., trapping and/or poisoning,
- inspection† of a vessel applying for a Deratisation Exemption Certificate,

At Calcutta and Madras the difference between the charges laid down in Part II and the corresponding charges laid down in Part I

†The prescribed fee for the inspection of a vessel applying for a Deratisation Exemption Certificate is payable, whether the inspection is followed or not by the issue of such a certificate. But where an Exemption Certificate is issued, no additional charge will be made for its issue. Where an Exemption Certificate is refused and the vessel is deratised and given a Deratisation Certificate an additional fee will be charged as for the grant of a Deratisation Certificate in accordance with the scale prescribed above or in Part II, as the case may be

(d) inspection of a vessel with same bottom cargo and for the issue of a Permit.

	Rs.
For a vessel having a capacity of 50,000 cubic feet or under ..	30
For a vessel having a cubic capacity of 50,001 to 100,000 cubic feet. ..	35
For a vessel having a cubic capacity of 100,001 to 200,000 cubic feet. ..	40
For a vessel having a cubic capacity of 200,001 to 300,000 cubic feet. ..	45
For a vessel having a cubic capacity of 300,001 to 400,000 cubic feet. ..	50
For every 100,000 cubic feet or part thereof in excess of 400,000 cubic feet. ..	6 extra
For the issue of a Certificate or inspection on a Sunday or a closed holiday. ..	25 "
For the issue of a Certificate or inspection between 6 P.M. and 6 A.M. ..	25 "

#### PART II

Scale of fees to be charged for the grant of a Deratisation Certificate after fumigation by the Port Health Organisation.

	Rs.
For a capacity of 50,000 cubic feet or under actually fumigated. ..	165
For a capacity of 50,001 to 100,000 cubic feet actually fumigated. ..	207
For a capacity of 100,001 to 200,000 cubic feet actually fumigated ..	280
For a capacity of 200,001 to 300,000 cubic feet actually fumigated. ..	352
For a capacity of 300,001 to 400,000 cubic feet actually fumigated. ..	425
For every 100,000 cubic feet or part thereof in excess of 400,000 cubic feet actually fumigated. ..	72 extra
For the issue of Certificate on a Sunday or a closed holiday ..	25 extra
For the issue of a Certificate between 6 P.M. and 6 A.M. ..	25 extra

NOTE.—At the port of Madras only Deratisation Exemption Certificates and a "Permit" are issued at present.

[No. F.16-37/53-PHL.]

A. V. VENKATASUBBAN, Under Secy.

*New Delhi, the 3rd February 1954*

**S.R.O. 500.**—In exercise of the powers conferred by sections 12 and 33 of the Drugs Act, 1940 (XXIII of 1940), the Central Government, after consultation with the Drugs Technical Advisory Board, hereby directs that the following further amendments shall be made in the Drugs Rules, 1945, the same having been previously published as required by the said section namely:—

In the said Rules—

(1) in sub-rule (1) of rule 109.—

(a) to clause (b), the following proviso shall be added, namely:—

"Provided that no reference shall be made to any other import licence number granted by any authority outside India on any label or container or in any covering in which the container is packed or any other matter or advertisement enclosed therewith.";

(b) to clause (c) the following provisos shall be added, namely:—

"Provided that the batch number shall appear on every other covering in which the container containing the drug is packed;

Provided further that nothing in these rules shall be deemed to require the labelling of any transparent cover or of any wrapper, case or other covering used solely for the purpose of packing, transport or delivery."

(2) to clause (b) of rule 122, the following provisos shall be added, namely:—

"Provided that no reference shall be made to the number of any other import licence granted by any authority outside India on any label or container or in any covering in which the container is packed or any other matter or advertisement enclosed therewith:

Provided further that the batch number shall appear on every other covering in which the container containing the drug is packed:

Provided also that nothing in these rules shall be deemed to require the labelling of any transparent cover or of any wrapper, case or other covering used solely for the purpose of packing, transport or delivery."

[No. F.1-8/51-D.S.]

*New Delhi, the 8th February 1954*

**S.R.O. 501.**—The following draft of certain further amendments in the Drugs Rules, 1945, which it is proposed to make after consultation with the Drugs Technical Advisory Board, in exercise of the powers conferred by sections 12 and 33 of the Drugs Act, 1940 (XXIII of 1940), is published as required by the said sections, for the information of persons likely to be affected thereby and notice is hereby given that the said draft will be taken into consideration after the 10th May, 1954.

2. Any objection or suggestion which may be received from any person, with respect to the said draft, before the date specified, will be considered by the Central Government

#### *Draft Amendments*

In the said Rules:—

(1) In Part X after rule 121, the following rule shall be inserted, namely:—

"121-A. *Tests for absence of pyrogens.*

Solutions of substances intended for parenteral administration should be pyrogen free. If water or any other solvent is supplied along with the substance for making the solution for parenteral administration, it should also be pyrogen free."

(2) In Part IX of Schedule F—

(a) after entry 3, the following entry shall be inserted, namely:—

"4. The preparation shall comply with the tests for absence of pyrogens".

(b) entry 4 shall be renumbered as entry 5.

[No. F.1-4/53-DS.]

KRISHNA BIHARI, Under Secy.

### MINISTRY OF TRANSPORT

(Transport Wing)

MERCHANT SHIPPING

*New Delhi, the 3rd February 1954*

**S.R.O. 502.**—In exercise of the powers conferred by sub-section (3) of section 26A of the Indian Merchant Shipping Act, 1923 (XXI of 1923), the Central Government hereby directs that the following further amendment shall be made in the Indian Merchant Shipping (Medical Examination) Rules, 1951 namely:—

In the said Rules, for rule 11 the following rule shall be substituted, namely,

"11. *Validity*—(a) The certificates of physical fitness issued by the Medical Authority shall be valid for a period of two years from the date of issue, provided that all such certificates issued not later than the 31st March, 1952, shall be valid for a period of three years from the date of issue.

- (b) If the period of validity of a certificate expires in the course of a voyage the certificate shall continue in force until the end of that voyage".

[No. 3-MS(25)/53.]

New Delhi, the 5th February 1954

**S.R.O. 503.**—In exercise of the powers conferred by section 21 of the Indian Merchant Shipping Act, 1923 (XXI of 1923), the Central Government hereby directs that the following further amendment shall be made in the Rules relating to the Examination of Masters and Mates in the Mercantile Marine published with the notification of the Government of India in the late Department of Commerce No. 21-M.I(2)/30, dated the 6th December 1930, namely:—

In part (a) of Appendix B to the said Rules for the words "A candidate who wishes to have his sight tested should apply, in the first place, to the Principal Officer, Mercantile Marine Department, at one of these ports—

Bombay  
Calcutta  
Madras

} Any working day."

the following shall be substituted:—

"A candidate who wishes to have his sight tested should apply, in the first place, to any one of the Principal Officers, Mercantile Marine Department, Bombay, Calcutta and Madras or the Deputy Port Conservator, Cochin, on any working day."

[No. 67-M.A(20)/53.]

S. K. GHOSH, Dy. Secy.

#### MINISTRY OF WORKS, HOUSING AND SUPPLY

New Delhi, the 6th February 1954

**S.R.O. 504.**—In pursuance of clause (a) of sub-section (2) of section 27A of the Indian Boilers Act, 1923 (V of 1923), the Central Government is pleased to nominate Shri S. Ranganathan, I.C.S., to be Chairman of the Central Boilers Board, vice Shri M. K. Vellodi, I.C.S.

[No. BL-308(2)/53.]

H. K. BANSAL, Under Secy.

#### REGISTRAR JOINT STOCK COMPANIES

Janjore, the 12th November 1953

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Ordinary Original Civil Jurisdiction \*

Monday, the 9th day of November 1953

The Honourable Mr. Justice Ramaswami Gounder

O.P. No. 204 of 1953

In the matter of the Indian Companies Act

&

In the matter of the Malabar Paper Mills Ltd., Trichinopoly now at Tanjore  
S. Narayana Ayyar—Petitioner.

versus

The Malabar paper Mills Ltd.—Respondent.

**S.R.O. 505.**—This petition coming on this day before this Court for hearing in the presence of Mr. P. M. V. Srinivasan, Advocate for the petitioner and Mr. C. V. Nilakantan, Advocate for the respondent, upon reading the petition, the affidavits of S. Narayana Ayyar and the affidavit of service of S. Narayana Ayyar filed herein,



and the counsel for the respondent stating that the company is not opposing this petition, it is ordered as follows

1. That the Malabar Paper Mills Ltd Trichinopoly, now at Tanjore, the company above named be and is hereby wound up by this court under the provisions of the Indian Companies Act,
2. That the Official Receiver, West Tanjore be and is hereby appointed Official Liquidator of the company above named for the purpose of conducting the proceedings on the winding up of the said company, and for performing such duties as the court may impose,
3. That the further proceedings in the winding up be and are hereby transferred to the District Court, West Tanjore and the said court do have cognisance of the said proceedings and that the records in the above petition be transmitted to the said District court, West Tanjore,
4. That the petitioner herein, do, within 12 days from this date, advertise this order of winding up in one issue each of the 'Hindu' and 'Swadeshmitran' in form 20 of the Indian Company rules; and
5. That the said Official Liquidator do, from and out of the funds of the company that come to his hands pay the petitioner herein the costs of this petition when taxed and noted in the margin hereof together with interest thereon at 6 per cent per annum from the date of taxation till date of payment and in taxing the said costs a sum of Rs 100 (rupees one hundred) only shall be allowed as counsel's fee.

Witness the Honourable Mr Pakala Venkata Rajamannar, Chief Justice at Madras, aforesaid this 9th day of November 1953

*By the court*

*The 12 th November, 1953*

P VENKATARAMA MURTI,  
2nd Assistant Registrar, O.S.

*Madurai, the 27th January 1954*

**In the matter of the Indian Companies Act, 1913 and Saraswathy Agencies (Rajapalayam) Limited**

PURSUANT TO SECTION 247(3) OF THE ACT

*This Office letter No 845, dated 22nd December, 1953*

**SRO 506**—Whereas communications addressed to the company have been returned undelivered by the Post Office with the endorsement "Left without instructions—whereabouts not known",

Whereas no reply has yet been received to the references, dated 11th November 1953 and 22nd December 1953, and

Whereas it appears accordingly that Saraswathy Agencies (Rajapalayam) Ltd., is not carry on business or is not in operation,

Notice is hereby given pursuant to Section 247(3) of the Indian Companies Act, 1913 that unless cause is shown to the contrary before the expiry of three months from the date of this notice the name of the said company will be struck off the register and the said company will be dissolved

T V SUBBA RAO,  
Asstt Registrar of Joint Stock Companies, Ramanathapuram.

*Madras, the 27th January 1954*

**In the matter of the Indian Companies Act, 1913 and Adhi Lakshmi Bank Limited**

PURSUANT TO SECTION 247(5)

**SRO 507**—With reference to the notification, dated 30th September 1953 published on page 1293 of part II of Fort St George Gazette, dated 14th October 1953, the above company not having shown any cause to the contrary within the time fixed, the name of the company has under section 247(5) of the Indian Companies Act, 1913, been struck off the register.

**In the matter of the Indian Companies Act, 1913 and The P. Chenga Reddy & Co. Limited**

PURSUANT TO SECTION 247(3)

**S.R.O. 508.**—Whereas the company in its letters, dated 2nd December 1953 and 21st January 1954 has stated that the above company is not functioning;

And whereas it appears accordingly that the P. Chenga Reddy & Co. Limited is not carrying on business or is not in operation,

Notice is hereby given pursuant to section 247(3) of the Indian Companies Act, 1913 that unless cause is shown to the contrary before the expiration of three months from the date of this notice, the name of the said company will be struck off the register and the said company will be dissolved

K GOPAUL,

Assistant Registrar of Joint Stock Companies, Madras.

*Jullundur, the 30th January 1954*

**In the matter of Indian Companies Act, VII of 1913 and of the Rajput Transport Company Limited, Rohtak**

**S.R.O. 509.**—Whereas the communications addressed to the Rajput Transport Company Ltd. under sections 247(1) and (2) of the Indian Companies Act 1913 have remained unanswered,

And whereas it appears accordingly that the Rajput Transport Company Ltd. is not carrying on business or is not in operation;

Notice is hereby given pursuant to section 247(3) of the above said Act that unless cause is shown to the contrary before the expiration of three months from the date of this notice, the name of the said company will be struck off the register and the said company will be dissolved.

**In the matter of Indian Companies Act, VII of 1913 and of the Jhajjar Motor Transport Company Ltd., Jhajjar**

**S.R.O. 510.**—Whereas the communications addressed to the Jhajjar Motor Transport Company Ltd. under sections 247(1) and (2) of the Indian Companies Act 1913 have remained unanswered;

And whereas it appears accordingly that the Jhajjar Motor Transport Company Ltd. is not carrying on business or is not in operation;

Notice is hereby given pursuant to section 247(3) of the above said Act that unless cause is shown to the contrary before the expiration of three months from the date of this notice, the name of the said company will be struck off the register and the said company will be dissolved

**In the matter of Indian Companies Act, VII of 1913 and of the Amar Nath Gian Chand & Co. Ltd., Ludhiana**

**S.R.O. 511.**—Whereas in reply to letter under section 247(1) of the Indian Companies Act 1913, the Director of Amar Nath Gian Chand & Co. Ltd., has stated that the company is not carrying on any business;

And whereas it appears accordingly that Amar Nath Gian Chand & Co. Ltd. is not carrying on business or is not in operation;

Notice is hereby given pursuant to section 247(3) of the above said Act that unless cause is shown to the contrary before the expiration of three months from the date of this notice, the name of the said company will be struck off the register and the said company will be dissolved.

**In the matter of Indian Companies Act, VII of 1913 and of the Satpal Trading Company Limited, Malout Mandi**

**S.R.O. 512.**—Whereas in reply to letters under sections 247(1) and (2) the Director-in-charge of the Satpal Trading Company Ltd., has stated that the company is not carrying on any business,

And whereas it appears accordingly that the Satpal Trading Company Ltd. is not carrying on business or is not in operation,

Notice is hereby given pursuant to section 247(3) of the above said Act that unless cause is shown to the contrary before the expiration of three months from the date of this notice, the name of the said company will be struck off the register and the said company will be dissolved.

**In the matter of Indian Companies Act, VII of 1913 and of the Indian Development Industries Ltd., Jullundur**

**S.R.O. 513.**—Whereas the communications addressed to the Indian Development Industries Ltd. under sections 247(1) and (2) of the Indian Companies Act 1913 are returned undelivered by Post Office;

And whereas it appears accordingly that the Indian Development Industries Ltd. is not carrying on business or is not in operation;

Notice is hereby given pursuant to section 247(3) of the above said Act that unless cause is shown to the contrary before the expiration of three months from the date of this notice, the name of the said company will be struck off the register and the said company will be dissolved.

**In the matter of Indian Companies Act, VII of 1913 and of the Sonapat Iron and Hardware Merchants Association Limited, Sonapat**

**S.R.O. 514.**—Whereas in reply to letter under section 247(1) of the Indian Companies Act 1913 the Chairman of the Sonapat Iron and Hardware Merchants Association Ltd., has stated that the company is not carrying on any business;

And whereas it appears accordingly that the Sonapat Iron and Hardware Merchants Association Ltd. is not carrying on business or is not in operation;

Notice is hereby given pursuant to section 247(3) of the above said Act that unless cause is shown to the contrary before the expiration of three months from the date of this notice, the name of the said company will be struck off the register and the said company will be dissolved.

**In the matter of Indian Companies Act, VII of 1913 and of Desh Films Ltd., Panjaur (Hoshiarpur)**

**S.R.O. 515.**—Whereas in reply to letter under section 247(1) of the Indian Companies Act 1913, the Director of Desh Films Ltd., has stated that the company is not carrying on any business;

And whereas it appears accordingly that Desh Films Ltd., is not carrying on business or is not in operation;

Notice is hereby given pursuant to section 247(3) of the above said Act that unless cause is shown to the contrary before the expiration of three months from the date of this notice, the name of the said company will be struck off the register and the said company will be dissolved.

**In the matter of Indian Companies Act, VII of 1913 and of International Art Palace Limited, Rupar**

**S.R.O. 516.**—Whereas in reply to letter under section 247(1) of the Indian Companies Act, 1913, the Director of International Art Palace Ltd., has stated that the company is not carrying on any business;

And whereas it appears accordingly that the International Art Place Ltd. is not carrying on business or is not in operation;

Notice is hereby given pursuant to section 247(3) of the above said Act that unless cause is shown to the contrary before the expiration of three months from the date of this notice, the name of the said company will be struck off the register and the said company will be dissolved.

**In the matter of Indian Companies Act, VII of 1913 and of Hind Needles Limited, Ludhiana**

**S.R.O. 517.**—Whereas in reply to letter under section 247(1) of the Indian Companies Act, 1913, the Director of Hind Needles Ltd., has stated that the company is not carrying on any business;

And whereas it appears accordingly that the Hind Needles Ltd., is not carrying on business or is not in operation;

Notice is hereby given pursuant to section 247(3) of the above said Act that unless cause is shown to the contrary before the expiration of three months from the date of this notice, the name of the said company will be struck off the register and the said company will be dissolved.

**In the matter of the Indian Companies Act, VII of 1913 and of the Ambala Wholesale Cloth Dealers Syndicate Limited, Ambala City**

**S.R.O. 518.**—Notice is hereby given that the Ambala Wholesale Cloth Dealers Syndicate Limited, against whom notice under section 247(3) of the Indian Companies Act, 1913 was issued in the Punjab Government Gazette, dated the 4th September 1953, is not carrying on business and no cause is shown to the contrary by the company within the time specified in the notice. Accordingly in pursuance of section 247(5) of the aforesaid Act the name of the company has been struck off the register and the company is dissolved.

**In the matter of the Indian Companies Act, VII of 1913 and of Rajeshwari Films Limited, Amritsar**

**S.R.O. 519.**—Notice is hereby given that Rajeshwari Films Limited, against whom notice under section 247(3) of the Indian Companies Act, 1913 was issued in the Punjab Government Gazette, dated the 4th September 1953 is not carrying on business and no cause is shown to the contrary by the company within the time specified in the notice. Accordingly in pursuance of section 247(5) of the aforesaid Act the name of the company has been struck off the register and the company is dissolved.

**In the matter of the Indian Companies Act, VII of 1913 and of Raj Rattan Kala Mandir Limited, Jullundur City**

**S.R.O. 520.**—Notice is hereby given that Raj Rattan Kala Mandir Limited, against whom notice under section 247(3) of the Indian Companies Act, 1913 was issued in the Punjab Government Gazette, dated the 4th September 1953 is not carrying on business and no cause is shown to the contrary by the company within the time specified in the notice. Accordingly in pursuance of section 247(5) of the aforesaid Act the name of the company has been struck off the register and the company is dissolved.

**In the matter of the Indian Companies Act, VII of 1913 and of Financiers and Transporters Limited, Jullundur City**

**S.R.O. 521.**—Notice is hereby given that Financiers and Transporters Limited against whom notice under section 247(3) of the Indian Companies Act, 1913 was issued in the Punjab Government Gazette, dated the 4th September 1953 is not carrying on business and no cause is shown to the contrary by the company within the time specified in the notice. Accordingly in pursuance of section 247(5) of the aforesaid Act, the name of the company has been struck off the register and the company is dissolved.

**In the matter of the Indian Companies Act, VII of 1913 and of Entertaining Competition Company Limited, Ambala City**

**S.R.O. 522.**—Notice is hereby given that Entertaining Competition Company Limited against whom notice under section 247(3) of the Indian Companies Act, 1913 was issued in the Punjab Government Gazette, dated the 4th September 1953, is not carrying on business and no cause is shown to the contrary by the company within the time specified in the notice. Accordingly in pursuance of section 247(5) of the aforesaid Act the name of the company has been struck off the register and the company is dissolved.

**In the matter of the Indian Companies Act, VII of 1913 and of Arya Press Limited, Ambala Cantt.**

**S.R.O. 523.**—Notice is hereby given that Arya Press Limited against whom notice under section 247(3) of the Indian Companies Act, 1913 was issued in the Punjab Government Gazette, dated the 4th September 1953 is not carrying on business and no cause is shown to the contrary by the company within the time specified in the notice. Accordingly in pursuance of section 247(5) of the aforesaid Act the name of the company has been struck off the register and the company is dissolved.

**In the matter of the Indian Companies Act, VII of 1913 and of Milap Road Transport Ltd., Amritsar**

**S.R.O. 524.**—Notice is hereby given that the Milap Road Transport Limited against whom notice under section 247(3) of the Indian Companies Act, 1913 was issued in the Punjab Government Gazette, dated the 4th September 1953 is not carrying on business and no cause is shown to the contrary by the company within

the time specified in the notice. Accordingly in pursuance of section 247(5) of the aforesaid Act the name of the company has been struck off the register and the company is dissolved.

**In the matter of the Indian Companies Act, VII of 1913 and of Rapid Transport Limited, Rupar**

**S.R.O. 525.**—Notice is hereby given that Rapid Transport Limited against whom notice under section 247(3) of the Indian Companies Act, 1913 was issued in the Punjab Government Gazette, dated the 4th September 1953 is not carrying on business and no cause is shown to the contrary by the company within the time specified in the notice. Accordingly in pursuance of section 247(5) of the aforesaid Act, the name of the company has been struck off the register and the company is dissolved.

**In the matter of Indian Companies Act, VII of 1913 and of Om Trading Company Limited, Mandi Dabwali**

**S.R.O. 526.**—Notice is hereby given that Om Trading Company Limited against whom notice under section 247(3) of the Indian Companies Act, 1913 was issued in the Punjab Government Gazette, dated the 4th September 1953 is not carrying on business and no cause is shown to the contrary by the company within the time specified in the notice. Accordingly in pursuance of section 247(5) of the aforesaid Act, the name of the company has been struck off the register and the company is dissolved.

**In the matter of the Indian Companies Act, VII of 1913 and of Punjab Cine Industries Limited, Panipat**

**S.R.O. 527.**—Notice is hereby given that Punjab Cine Industries Limited against whom notice under section 247(3) of the Indian Companies Act, 1913 was issued in the Punjab Government Gazette, dated the 4th September 1953 is not carrying on business and no cause is shown to the contrary by the company within the time specified in the notice. Accordingly in pursuance of section 247(5) of the aforesaid Act, the name of the company has been struck off the register and the company is dissolved.

**In the matter of the Indian Companies Act, VII of 1913 and of Pearl Films Limited, Jullundur City**

**S.R.O. 528.**—Notice is hereby given that the Pearl Films Limited against whom notice under section 247(3) of the Indian Companies Act, 1913 was issued in the Punjab Government Gazette, dated the 4th September 1953 is not carrying on business and no cause is shown to the contrary by the company within the time specified in the notice. Accordingly in pursuance of section 247(5) of the aforesaid Act the name of the company has been struck off the register and the company is dissolved.

**In the matter of the Indian Companies Act, VII of 1913 and of Morinda Trading Company Limited, Morinda (Ambala)**

**S.R.O. 529.**—Notice is hereby given that Morinda Trading Company Limited against whom notice under section 247(3) of the Indian Companies Act, 1913, was issued in the Punjab Government Gazette, dated the 4th September 1953 is not carrying on business and no cause is shown to the contrary by the company within the time specified in the notice. Accordingly in pursuance of section 247(5) of the aforesaid Act, the name of the company has been struck off the register and the company is dissolved.

DES RAJ NANDA,  
Assistant Registrar, Joint Stock Companies, Punjab.

*Shillong, the 30th January 1954*

**In the matter of the Indian Companies Act, 1913 (VII of 1913) and in the matter of The Surma Valley Weaving & Tralning Co. Ltd., of Karimganj, Cachar**

**S.R.O. 530.**—Notice is hereby given that the name of The Surma Valley Weaving & Trading Co. Ltd., of Karimganj, has this day been struck off the Register and that the Company is dissolved.

N. N. CHAKRAVARTY,  
Registrar of Companies, Assam.

*Bombay, the 30th January 1954*

**In the matter of the Indian Companies Act, VII of 1913 and of the Pulp Industries Limited**

**S.R.O. 531.**—Notice is hereby given pursuant to Section 247 of the Indian Companies Act, VII of 1913, that at the expiration of three months from the date hereof the name of the Pulp Industries Limited will, unless cause is shown to the contrary, be struck off the Register and the said Company will be dissolved.

**In the matter of the Indian Companies Act, VII of 1913 and of the Karmarkar Apte & Co. Limited**

**S.R.O. 532.**—Notice is hereby given pursuant to Section 247 of the Indian Companies Act, VII of 1913, that at the expiration of three months from the date hereof the name of the Karmarkar Apte & Co. Limited will, unless cause is shown to the contrary, be struck off the Register and the said Company will be dissolved.

**In the matter of the Indian Companies Act, VII of 1913 and the Food Preservers Limited**

**S.R.O. 533.**—Notice is hereby given pursuant to the Section 172(2) of the Indian Companies Act of 1913, that the Food Preservers Limited has been ordered to be wound up by an order of the High Court of Judicature at Bombay, dated 5th January 1953, and that the Court Liquidator, Bombay has been appointed an official Liquidator of the Company.

*Bombay, the 3rd February 1954*

**In the matter of the Indian Companies Act, VII of 1913 and of the Research Products (India) Ltd.**

**S.R.O. 534.**—Notice is hereby given pursuant to Sub-Section (5) of the Section 247 of the Indian Companies Act, VII of 1913 that the name of Research Products (India) Limited has this day been struck off the Register and the said Company is hereby dissolved.

**In the matter of the Indian Companies Act, VII of 1913 and of the Hira Film Finance Corporation Ltd.**

**S.R.O. 535.**—Notice is hereby given pursuant to Sub-Section (5) of Section 247 of the Indian Companies Act, VII of 1913 that the name of Hira Film Finance Corporation Limited has this day been struck off the Register and the said Company is hereby dissolved.

**In the matter of the Indian Companies Act, VII of 1913 and of the Indo Malayan Mercantile Co. Ltd.**

**S.R.O. 536.**—Notice is hereby given pursuant to Section 247 of the Indian Companies Act, VII of 1913, that at the expiration of three months from the date hereof the name of the Indo Malayan Mercantile Company Ltd. will, unless cause is shown to the contrary, be struck off the Register and the said Company will be dissolved.

**In the matter of the Indian Companies Act, VII of 1913, and of the Land & Industrial Developments Limited**

**S.R.O. 537.**—Notice is hereby given pursuant to Sub-Section (5) of the Section 247 of the Indian Companies Act, VII of 1913 that the name of Land and Industrial Developments Limited has this day been struck off the Register and the said Company is hereby dissolved.

**In the matter of the Indian Companies Act, VII of 1913 and of the Sun Industries Limited**

**S.R.O. 538.**—Notice is hereby given pursuant to Sub-Section (5) of Section 247 of the Indian Companies Act, VII of 1913 that the name of The Sun Industries Limited has this day been struck off the Register and the said Company is hereby dissolved.

**In the matter of the Indian Companies Act, VII of 1913 and of the Industrial Process Engineers Ltd.**

**S.R.O. 539.**—Notice is hereby given pursuant to Sub-Section (5) of the Section 247 of the Indian Companies Act, VII of 1913 that the name of Industrial Process Engineers Limited has this day been struck off the Register and the said Company is hereby dissolved.

*Bombay, the 4th February 1954*

**In the matter of the Indian Companies Act, VII of 1913 and The New Premier Agency Limited**

**S.R.O. 540.**—Notice is hereby given pursuant to the section 172(2) of the Indian Companies Act, of 1913, that The New Premier Agency Limited has been ordered to be wound up by an order of District Court of Ahmednagar, dated 13th November 1952 and that Shri B. P. Saptarshi has been appointed official liquidator of the Company.

**In the matter of the Indian Companies Act, VII of 1913 and the Prabhat Film Company Limited.**

**S.R.O. 541.**—Notice is hereby given pursuant to section 172(2) of the Indian Companies Act of 1913, that the Prabhat Film Company Limited has been ordered to be wound up by an order of the Court of the District Judge, Poona, dated 29th October 1953 and that Shri D. C. Joshi, B.A., LL.B., retired District Judge and Shri J. S. Dawar, Bar-at-Law, have been appointed official liquidators of the Company.

*Bombay, the 5th February 1954*

**In the matter of the Indian Companies Act, VII of 1913 and of The Nagpal and Company Limited**

**S.R.O. 542.**—Notice is hereby given pursuant to Sub-Section (5) of the Section 247 of the Indian Companies Act, VII of 1913, that the name of The Nagpal and Company Limited, has this day been struck off the Register and the said Company is hereby dissolved.

**In the matter of the Indian Companies Act, VII of 1913 and of the Abdul Latif Haji Tayeb Estate Limited**

**S.R.O. 543.**—Notice is hereby given pursuant to Sub-section (5) of the Section 247 of the Indian Companies Act, VII of 1913 that the name of Abdul Latif Haji Tayeb Estate Limited, has this day been struck off the Register and the said Company is hereby dissolved.

M. V. VARERKAR,

Registrar of Companies, Bombay.

*Masulipatnam, the 1st February 1954*

**In the matter of the Indian Companies Act, 1913 and Indian Republic Insurance Company, Ltd.**

PURSUANT TO SECTION 247(5)

**S.R.O. 544.**—With reference to the notice, dated 6th October 1953 published on page 66 of Part II of Fort St. George Gazette, dated 22nd October 1953 the above company not having shown cause to the contrary within the time fixed the name of the company has under section 247(5) of the Indian Companies Act, 1913, been struck off the register.

K. RAGHAVA RAO NAIDU,

Assistant Registrar of Joint Stock Companies, Krishna, Masulipatnam.

*Gwalior, the 2nd February 1954*

**S.R.O. 545.**—In accordance with the provisions of Sub-section (3) of Section 247 of the Indian Companies Act (No. VII of 1913), a notice was published in Madhya Bharat Government Gazette, dated 15th October 1953 (vide Notification No. 94, dated 5th October 1953) that "The Agricultural and Allied Industries Development Corporation Ltd.," Lashkar (Gwalior) would be struck off the Register of Companies if no cause to the contrary was shown within 3 months from the date of

the notice. As no reply in response to the above notice has been received from the Company so far, it is notified for general information that the name of the Company as above mentioned has been struck off the Register of Companies in accordance with Sub-section (5) of Section 247 of the Indian Companies Act (No. VII of 1913).

[No. 105.]

**S.R.O. 546.**—In accordance with the provisions of Sub-section (3) of Section 247 of the Indian Companies Act (No. VII of 1913), a notice was published in Madhya Bharat Government Gazette, dated 15th October 1953 (vide Notification No. 96, dated 6th October 1953), that "Shree Malwa Prakashan Mandir Ltd.," 81, Raoji Bazar, Indore would be struck off the Register of Companies if no cause to the contrary was shown within 3 months from the date of the notice. As no reply in response to the above notice has been received from the Company so far, it is notified for general information that the name of the Company as above mentioned has been struck off the Register of Companies in accordance with Sub-section (5) of Section 247 of the Indian Companies Act (No. VII of 1913).

[No. 106.]

**S.R.O. 547.**—In accordance with the provisions of Sub-section (3) of Section 247 of the Indian Companies Act (No. VII of 1913), a notice was published in Madhya Bharat Government Gazette, dated 15th October 1953 (vide Notification No. 97, dated 8th October 1953), that "The Indore Iron & Hard-Ware Merchants Association Ltd.," Siyagunj, Indore would be struck off the Register of Companies if no cause to the contrary was shown within 3 months from the date of the notice. As no reply in response to the above notice has been received from the Company so far, it is notified for general information that the name of the Company as above mentioned has been struck off the Register of Companies in accordance with Sub-section (5) of Section 247 of the Indian Companies Act (No. VII of 1913).

[No. 107.]

K. M. RANADE,

Registrar of Companies, Madhya Bharat, Gwalior.

*Bhopal, the 2nd February 1954*

**S.R.O. 548.**—Whereas the undersigned has reasonable cause to believe that The Sehore Industrial & Commercial Corporation Limited is not carrying on business or is in operation;

And whereas the letter under sub-section (1) of section 247 of the Indian Companies Act, 1913 (VII of 1913), addressed to the company at its registered office, has been returned by the post office, undelivered;

Now, therefore, the circumstances do not admit of sending a registered letter to the said company in pursuance of sub-section (2) of the said section, and notice is hereby given pursuant to sub-section (3) of the said section that, at the expiration of three months from the date of this notice, the name of The Sehore Industrial & Commercial Corporation Limited will, unless cause is shown to the contrary, be struck off the register and the company will be dissolved.

[No. 1(14)/53.]

JAMIL AHMAD,

Registrar of Joint Stock Companies, Bhopal.

*Chingleput, the 9th January 1954*

**In the matter of the Conjeevaram Funds Limited, 31, Chetty Street, Little Kancheepuram**

PURSUANT TO SECTION 172(2)

**S.R.O. 549.**—It is hereby notified that the High Court of Judicature at Madras has by an Order, dated 21st day of September 1953 in O.P. Nos. 195 and 196 of 1953 that the Conjeevaram Funds Limited be wound up.



Chingleput, 18th January 1954

**S.R.O. 550.**—Notice is hereby given that pursuant to the Rules framed under the Destruction of Records Act, 1917 (Act V of 1917), the documents and correspondence relating to the undermentioned companies registered under the Indian Companies Act, 1913 (Act VII of 1913), and the Companies Act previously in force which were dissolved five years previous to the date of publication of this notice [G.O. No. 1785 Home (Judicial), dated 22nd July 1920] will be destroyed after three months from the date of publication of this notice.

*Name of the Company the documents of which are proposed for destruction.*

- (a) Date of Registration.
- (b) Act under which registered.
- (c) Objects of the Company.
- (d) Situation of the Office as per the last records.
- (e) Last managing Agent if any.
- (f) Date of entry in the Register treating the Company as defunct.

(i) **The United India Theatres Limited, Madras:—**

- (a) 26th August 1937.
- (b) Act VII of 1913.
- (c) To carry on the business of Cinematography Trade etc.
- (d) No. 19, Dharmaraja Koil Street, Saidapet.
- (e) Sri P. Jayachandra Naidu.
- (f) 1st June 1948.

(ii) **Pallavaram Funds Limited:—**

- (a) 31st May 1905.
- (b) Act VII of 1913.
- (c) To lend money either with or without security etc.
- (d) No. 583, Bazaar Road, Pallavaram P.O. Pallavaram, Madras.
- (e) Sri G. Gesulal Sowcar, Managing Director.
- (f) 22nd June 1948.

(iii) **Doulattram Company Limited:—**

- (a) 20th December 1945.
- (b) Act VII of 1913.
- (c) To lend money on interest or otherwise etc.
- (d) No. 483, Bazaar Road, Pallavaram, Chingleput District.
- (e) Sri D. Roopchand, Managing Director.
- (f) 22nd June 1948.

(iv) **Surana and Company Limited:—**

- (a) 26th October 1945.
- (b) Act VII of 1913.
- (c) To carry on business of Financiers etc.
- (d) No. 425, Bengali Bazaar Road, Alandur, Near St. Thomas Mount.
- (e) Sri J. Mohanlal Surana, Managing Director.
- (f) 6th July 1948.

(v) **The Kaladipet Funds Limited:—**

- (a) 28th March 1945.
- (b) Act VII of 1913.
- (c) To carry on the business of Financiers etc.
- (d) 534, Thiruvottiyur High Road, Kaladipet, Near Madras.
- (e) Sri A. Misrilal Sowcar, Director.
- (f) 20th July 1948.

**(vi) Javanthraj Fund Limited:—**

- (a) 3rd December 1945.
- (b) Act VII of 1913.
- (c) To carry on the business of Financiers etc.
- (d) No. 22, Market Street, Perambur, Madras.
- (e) R. Javanthraj, Director.
- (f) 20th July 1948.

**(vii) Choathumull Company Limited:—**

- (a) 5th January 1945.
- (b) Act VII of 1913.
- (c) To undertake or to carry on the management of the whole of the affairs etc.
- (d) 64, Jeenis Road, Saidapet.
- (e) Sri B. Chamchalmull Baidmutha, Managing Director.
- (f) 10th August 1948.

**(viii) Red Hills Funds Limited:—**

- (a) 20th January 1945.
- (b) Act VII of 1913.
- (c) To carry on business as Financiers etc.
- (d) Red Hills Bazaar, Red Hills Post, (Via) Perambur, Madras.
- (e) Sri G. Rajmal, Director.
- (f) 10th August 1948.

**(ix) Devi Fund Limited:—**

- (a) 28th November 1945.
- (b) Act VII of 1913.
- (c) To undertake or to carry on all kinds of agency business etc.
- (d) New Bazaar, Tambaram.
- (e) Sri Devichand, Managing Director.
- (f) 14th August 1948.

A. R. ARUMUGA MUDALIAR,

Assistant Registrar of Joint Stock Companies,  
Chingleput District at Madras.

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**MINISTRY OF LABOUR**

*New Delhi, the 3rd February 1954*

**S.R.O. 551.**—In pursuance of section 8 of the Coal Mines Labour Welfare Fund Act, 1947 (XXXII of 1947), read with rule 3 of the Coal Mines Labour Welfare Fund Rules, 1949, the Central Government hereby makes the following amendment in the notification of the Government of India, No. S.R.O. 1302, dated the 17th August, 1951, namely:—

In the said notification for the entries against serial No. (12) relating to Shri B. S. Grewal, the following entries shall be substituted, namely:—

“(12) Dr. M. S. Katre, Nominated by the Madhya Pradesh Mining Association.”

[No. M-3(1)54.]

A. P. VEERA RAGHAVAN, Under Secy.

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*New Delhi, the 5th February 1954*

**S.R.O. 552.**—In pursuance of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Central Government hereby publishes the following award of the Industrial Tribunal, Dhanbad, in the dispute between certain banking companies and their workmen.

## CENTRAL GOVERNMENT INDUSTRIAL TRIBUNAL AT DHANBAD

Reference No. 7 of 1953

## PRESENT:

Shri L. P. Dave, B.A., LL.B.,—*Chairman.*

## PARTIES:

1. Hindusthan Commercial Bank Limited,
2. Bank of Bikaner Limited.

Vs.

Their respective workmen.

## APPEARANCES:

Shri K. N. Bhatnagar—*For the Hindusthan Commercial Bank Ltd.*Shri V. D. Menon, Assistant Superintendent of Branches, Bank of Bikaner Limited—*For the Bank of Bikaner Ltd.*

Shri V. N. Sekhri, Provincial Joint Secretary, U.P. Bank Employees Union, and

Shri Vikramaditya Roy—*For the workmen of Hindusthan Commercial Bank Limited.*

No appearance for or on behalf of any workman of the Bank of Bikaner Limited.

## AWARD

By Order No. LR.100(89), dated 4th August 1953, the Government of India, Ministry of Labour, referred for adjudication to this Tribunal the eight disputes mentioned in the schedule to the order between the Banking companies mentioned therein and their workmen. By a subsequent order of even number dated 24th September 1953, six of the matters were omitted from the original schedule and the remaining two disputes were renumbered one and two respectively. Hence this Tribunal is called upon to adjudicate upon only these two disputes. These disputes related to (1) the termination of the services of Shri Vikramaditya Roy from the Hindusthan Commercial Bank Limited and (2) the termination of service of Shri S. N. Daga from the Bank of Bikaner Limited.

*I. The dispute regarding termination of services of Shree S. N. Daga from the Bank of Bikaner Limited.*

2. Mr. Daga by his written statement Exhibit 19, alleged that he was the General Secretary of the Employees' Association; that his services were terminated (along with several other office bearers and active members of the Union) on 26th July 1949; that it was a case of victimisation and unfair labour practice and that the Bank should be ordered to reinstate him with payment of back wages etc.

3. The reply of the Bank of Bikaner to this statement of Mr. Daga is Exhibit 27. By that written statement, they raised two preliminary objections. The first was that this Tribunal had no jurisdiction to entertain this reference, as the Industrial Disputes Act was not applicable to Rajasthan on the relevant date. (Mr. Daga was last serving in Gangashahar Branch of the Bank, which is located in Rajasthan). Secondly it was urged that Mr. Daga was employed as a Manager and as such he was an officer and not a workman. On merits, the Bank urged that Mr. Daga's services were terminated purely on administrative grounds and that the action was sponsored by an overall need for staff adjustment in the Bank. It was denied that it was a case of victimisation or unfair labour practice. It was also urged that the subsequent conduct of Mr. Daga was one of absolute acquiescence in the termination order. The Bank therefore prayed that the petition of Daga should be dismissed.

4. The matter was fixed for hearing on 18th instant and due notice was given to the parties about it. Mr. Daga did not appear at the hearing but instead sent a letter stating that he had no interest left in the case and that he did not want to proceed with the case further. He also requested that he should be allowed to withdraw from the proceedings. (It appears that Mr. Daga has already obtained a job elsewhere). In view of his statement that he did not want to proceed with the case and wanted to withdraw from it, no relief can be awarded to him. As I said above, he had claimed reinstatement and payment of back wages etc.; but (probably because of his having obtained a job elsewhere), he does not now want to be reinstated, nor does he press his claim for past wages etc. In the result, the claim for Mr. Daga is rejected.

*II. The dispute regarding termination of services of Shri Vikramaditya Roy from the Hindusthan Commercial Bank Limited.*

5. By his written statement Exhibit 15, Shri Vikramaditya Roy stated as under:—

He was appointed in the Hindusthan Commercial Bank Limited at its Banaras Branch in March 1947 and after a lapse of five months, he was transferred to Allahabad branch. He was confirmed in September 1947. As there was some family quarrel, he requested the Bank to give him one month's leave; as he did not get a reply, he sent two reminders in March 1949. In the second reminder, he requested the Head Office of the Bank to give a reply to his application by wire and to debit the charges of the wire to his account. In reply to this reminder, he received a notice of termination of his services in April 1949 without any complaint about his duty. He therefore requested that he should be reinstated and paid his dues from May 1949.

6. The reply of the Hindusthan Commercial Bank Limited is Exhibit 18. They stated that Mr. Vikramaditya Roy was appointed as a clerk at their Banaras Branch on 10th March 1947 and his services were terminated on 13th May 1949 by paying him a month's salary in lieu of notice. He was the junior most clerk among the clerical staff in the U.P. branches of the Bank at the time of termination of his services, and was retrenched as he was surplus to the requirements of the Bank. It is further stated that Mr. Vikramaditya Roy had applied for leave as from 4th April 1949, whereas a decision regarding the retrenchment of his services had already been taken before this and instructions for terminating his services by paying him a month's salary had been issued to the Allahabad branch on 30th March 1949. The Bank then alleges that this case was heard by All India Industrial Tribunal (Bank Disputes), Bombay, whose decision appears at pages 478-479 of the *Gazette of India*, dated 26th August 1950. According to the instructions of the above Tribunal, Vikramaditya Roy was offered an appointment at the Bombay branch where a vacancy had occurred, but he did not report for duty. The Bank lastly alleges that their Allahabad branch has since been closed and there is no vacancy at present at any other branch where Mr. Roy could be absorbed. The Bank therefore prayed that the application of Mr. Roy should be dismissed.

7. It is thus an admitted fact that Mr. Roy was appointed as a clerk in the Banaras branch of the Bank in March 1947. He was transferred to Allahabad branch on 1st August 1947. On 13th May 1949 his services were terminated on paying him a month's salary in lieu of notice. Mr. Roy prays for reinstatement and payment of back wages. The Bank alleges that Mr. Roy's services were terminated because he was a surplus hand as he was junior most clerk at the time.

8. At the hearing before me, it was urged by Mr. Sekhri on behalf of Mr. Roy that the Bank's allegations that Mr. Roy's services were terminated as he was a surplus hand and as he was junior most clerk were not correct. Mr. Roy's written statement is vague; but in his deposition, Exhibit 36, he stated that he had heard that the Bank had issued an advertisement in newspapers inviting applications for appointment as clerks. He however admitted that he had never seen or read any such advertisement. No such advertisement has been produced before me. No allegation has been made about it in the written statement of Mr. Roy. This allegation therefore cannot be believed. Mr. Roy then said that he had heard that one Chaman Lal had been appointed as a clerk by the Bank in about 1951 and also that some persons had been appointed in the Lucknow branch. He admitted that he had not heard as to in what branch Mr. Chaman Lal had been appointed as a clerk. He further admitted that all that he had heard was that some persons were recruited by the Bank in its service, but that he had not heard in what categories. He had not heard whether the persons had been appointed in the posts of clerks or whether they had been appointed in some other posts. There is no allegation in his written statement that the Bank had made fresh appointments of clerks. On the other hand, Mr. Bhatnagar on behalf of the Bank stated before me that the Bank wants to retrench some more clerks and has already made an application to the Labour Appellate Tribunal for permission to do so, under Section 22 of the Industrial Disputes (Appellate Tribunal) Act, 1950. It is an admitted fact that the Bank has closed some of its branches. In all these circumstances, the allegations made at the time of hearing that the retrenchment was not justified and that Mr. Roy's termination of services was not proper cannot be believed. I may add that there is no allegation of victimisation, unfair labour practice or want of *bona fides*. There is no reason why Mr. Roy should have been singled out for retrenchment.

9. I may however mention at this stage that it is not necessary for me to consider whether the retrenchment was justified or not, nor is it necessary for me to

consider whether Mr. Roy's services were properly terminated or not. It appears that this matter was referred for adjudication to the (first) All India Industrial Tribunal (Bank Disputes) Bombay, commonly known as the Sen Tribunal. The award of that Tribunal regarding Mr. Roy appears at pages 478-479 of the *Gazette of India*, Part II, Section 3, dated 26th August 1950. The relevant portion of the award is as under:—

"These retrenchments took place by reason of the general retrenchment made in those places. The only argument that was advanced was as to the principle on which retrenchments should be made—whether the principle that the last man is to go first should be applied with reference to the Bank as a whole or it should be applied provincewise or in any other manner. For the bank it has been stated that by reason of the existing Government order a transfer outside Uttar Pradesh was not possible without the permission of the Labour Commissioner, so that there were surplus hands in U.P. and they had to be retrenched. Now by reason of some vacancies occurring the Bank has addressed letters offering employment to these employees. It is, therefore, not necessary for us to decide the question of principle as above. We merely direct that the employees concerned shall be reinstated so that there may not be any break in their services (the period of their unemployment being treated as one of leave without pay) and that the reinstatement shall be made within 15 days of the publication of the award."

10. Whether or not the termination of Mr. Roy's services was justified and proper or not, not only did the Bank agree to reinstate him, but the Tribunal passed an award directing that he should be reinstated within 15 days of the publication of the award.

11. The Bank's case is that in accordance with the above directions contained in the above award, they did appoint Mr. Roy by their letter No. E/51/228, dated 1st February 1951 to their Bombay branch; but Mr. Roy did not join his duties and hence his present claim of reinstatement should be rejected.

12. In the written statement of Mr. Roy, no reference was made to the award given in his case by Sen Tribunal nor was any reference made to the order of the Bank asking him to join at its Bombay branch nor did he give any reasons for not joining at the Bombay branch. In his deposition Exhibit 36, he admitted receipt of the above letter of appointment. He however said that on receipt of this letter which he received on 10th February 1951, he wrote to the Bank saying that he should be appointed at some office in U.P., as he was working in U.P. before the termination of his services. He also said that he could not go to Bombay as he had no money for travelling expenses for the purpose, and that he was prepared to join at any branch in U.P. and would be prepared to go to Bombay if transferred therefrom to Bombay (as in such a case, he would get his travelling expenses). He also said that if the Bank agreed to pay his travelling expenses for joining at Bombay, he was prepared even now to join at Bombay.

13. On the other hand, the Bank urged that there was at present no vacancy and there was no post which could now be offered to Mr. Roy, because they had already filled up the above vacancy when Mr. Roy failed to accept it. It was also urged that his allegation about not joining at Bombay for want of funds cannot be believed.

14. As I said above, in the written statement of Mr. Roy, he has not referred to the award passed in his case by the Sen Tribunal nor has he referred to the Bank's letter appointing him at Bombay, nor has he given any reasons for not joining at Bombay. In his deposition, he has said that he received Bank's letter on 10th February 1951 but there is nothing to support this allegation. It could not be believed that a letter of 1st February 1951 should have taken 9 days to reach him. He has then said that he wrote to the Bank that he should be appointed to some office in U.P.; but there is nothing to support his allegation that he wrote any such letter to the Bank. He has not produced a copy of any such letter. He said that he sent the letter by registered post, but he has not produced the acknowledgment receipt which he must have received from the Bank nor has he produced even the postal receipt which must have been issued to him by the post office when he delivered the above letter to the postal authorities. He said that he had not got either of these receipts. In re-examination, he said that the Bank maintains a register in which they note from day to day the letters received by them by registered post. By this, a suggestion was made that the Bank should have produced this register to show that they had not received any letter by registered post from Mr. Roy in February 1951. It may however be remembered that before

Mr. Roy entered the witness box, he had never made any allegation anywhere that he had sent such a letter to the Bank nor had he called upon the Bank to produce the above register. The Bank could not anticipate that Mr. Roy would be saying that he had sent a letter to them by registered post in February 1951; because, as I said above, this allegation was made by Mr. Roy for the first time in his deposition. In the circumstances, the Bank could not be expected to produce the above register before the Tribunal and no inference can be drawn against the Bank for the non-production thereof. As I said above, if Mr. Roy had really sent a letter as alleged, he should have got the acknowledgment receipt or the postal receipt of posting or copy of the letter. I do not believe that he sent any such letter to the Bank.

15. It however appears that he did write a letter to the Industrial Tribunal (Bank Disputes), Bombay, on 28th February 1952 and sent a copy thereof to the Bank authorities. That copy has been produced by the Bank at Exhibit 39. It is admitted by Mr. Roy. In this letter, he has stated that on 10th February 1951 he received a letter from the Bank with instructions to join its Bombay branch latest on 15th February 1951, which was impossible for him. He requested that the Industrial Tribunal should order the Bank to reinstate him in U.P. It is significant to note that no mention has been made in this letter to Mr. Roy having addressed a letter to the Bank in February 1951. It may also be noted that he has not made any mention in the letter that he had no money to go to Bombay nor did he mention that he was prepared to join at Bombay but for the fact that he had no money for the travelling expenses. When questioned on this point, he was not able to give any explanation about these omissions. The letter also does not mention that he was prepared to go to Bombay if he got travelling expenses for going there, nor does it mention that he should first be posted in U.P. and that subsequently he would be prepared to go to Bombay if transferred there. It appears that Mr. Roy had some family difficulties at the time. As I said above, in the letter to the Industrial Tribunal (Bank Disputes), he stated that it was impossible for him to go to Bombay. In my opinion, being a resident of U.P., he must have found it very inconvenient to serve at Bombay and that is why when he was offered a post at Bombay, he did not join it. He wanted to be posted at some place in Uttar Pradesh, because that would have been convenient to him. His explanation that he could not join at Bombay for want of travelling expenses cannot be believed because if he really wanted to join at Bombay, and if his only difficulty in doing so was want of funds for travelling expenses, he would have certainly written to the Bank accordingly. He would have also written the same thing to the Industrial Tribunal (Bank Disputes). This explanation cannot be believed. In my opinion, he did not join at Bombay because his family and social circumstances must have prevented him from going outside Uttar Pradesh and he must have found it inconvenient to go to Bombay.

16. It would thus be clear that in the present case after Mr. Roy's services were terminated, an award was passed by an Industrial Tribunal ordering his reinstatement and accordingly he was reinstated and posted at Bombay, but he failed to carry out that order, i.e. he did not join the post to which he was appointed. His reason for not doing so cannot be believed. I therefore hold that he is now not entitled to reinstatement.

17. Mr. Sekhri on behalf of Mr. Roy made a claim for compensation and I think that on this point Mr. Roy is entitled to certain payments. As I said above, the award of the Industrial Tribunal (Bank Disputes) directed Mr. Roy's reinstatement within 15 days of the publication of the award. The award was published on 26th August 1950 and Mr. Roy should have been reinstated on or before 10th September 1950. Admittedly it was only on 1st February 1951 that the Bank wrote to him a letter Exhibit 38, by which he was offered a post at Bombay. In this connection, Mr. Roy alleged that he had written a letter on 18th October 1950 to the Bank as to when and where he should join his duties. The Bank denies receipt of any such letter. Mr. Roy has produced a copy of letter Exhibit 37; but he has not got any acknowledgment receipt or postal receipt to show that he had sent such a letter. Assuming however that Mr. Roy had not sent any such letter to the Bank, the fact remains that the Bank failed to carry out the directions contained in the above award, which directed that Mr. Roy should be reinstated within 15 days of the publication of the award. It was not necessary for Mr. Roy to have written to the Bank in this connection. It was the duty of the Bank of its own motion to carry out the directions contained in the award. They did not offer any job to Mr. Roy on or before 10th September 1950 as they were bound to do. It was only on 1st February 1951 that they wrote a letter to Mr. Roy asking him to join at Bombay on or before 15th February 1951.

18. It appears from the evidence of Mr. Roy and the letter Exhibit 39 which he wrote to the Industrial Tribunal (Bank Disputes) that if he had been offered a post at some branch in Uttar Pradesh instead of at Bombay, he would have joined it; that is, even though the job that had been offered to him after the expiry of 15 days of the publication of the award, he would have still joined it and would have agreed to the period of his unemployment being treated as one of leave without pay. As it is, however, he was offered a job at Bombay and he found it inconvenient to join it. It was urged on his behalf that he should be given pay for the period during which the Bank failed to carry out the directions of the award. On the other hand, it was urged on behalf of the Bank that even if Mr. Roy had been offered a job immediately after the publication of the award, he would not have joined the post at Bombay because even then he had not funds as admitted by him. Mr. Roy has admitted that he had no money in August 1950 and even if he had received the order of appointment to Bombay in August 1950, he would not have been able to join at Bombay. It was urged that the fact that the Bank offered the (Bombay) job to Mr. Roy in February 1951 instead of August 1950 made no difference.

19. I cannot accept the above contention of the Bank. It would amount to allowing the Bank to take advantage of its own wrong or mistake or negligence in failing to carry out the directions of the award. In this connection, I may mention that the award states that the Bank had addressed letters offering employment to Mr. Roy. In other words, it means that at the time of hearing before the Tribunal, the Bank must have said that they had already addressed a letter offering employment to Mr. Roy. This was not so and it would show that the Bank representative had then made an incorrect statement before the Tribunal. In any case, the award directed Mr. Roy's reinstatement before a particular date. Mr. Roy must have been sitting idle at home waiting for the Bank's orders. He could not have known where he would be posted. It was only when the letter dated 1st February 1951 was issued that he must have learnt that he was posted at Bombay. If he had been posted at a branch in the Uttar Pradesh, he would have probably joined it. In other words, till he received the above letter, his idleness and unemployment were due to the failure of the Bank to implement the award. During this period, he must have been awaiting a letter from the Bank regarding his posting, and must not have been on the look out for a job elsewhere. In my opinion therefore, the Bank is bound to pay his salary for this period. After Mr. Roy failed to join the post offered to him, he cannot claim any wages; because his subsequent unemployment was due to his own action in not joining the post. Under the award Mr. Roy should have been reinstated on or before 10th September 1950. The Bank sent him a letter on 1st February 1951 asking him to join at Bombay by 15th February 1951. In my opinion, therefore the Bank must pay him, his salary including Dearness allowance for the period between 11th September 1950 to 15th February 1951.

20. It was claimed on his behalf that he should also be given salary for a period of one month 20 days as being the period of leave due to him at the time of termination of his services. It was admitted before me by both parties that this leave was due to him at the time of termination of his services. He was prevented from enjoying that leave because of the termination of his services. Actually, he had applied for leave; but leave was not granted and his services were terminated. If the award passed by Sen Tribunal in this case had been implemented and if Mr. Roy had joined the Bank's services, the result would have been that he would have been considered in service all along without a break as directed in the award and would have got credit for the above period of leave due to him. In my opinion, in fairness to him, the Bank ought to pay him the salary for this period, that is, the period of leave which was due to him.

21. A claim was then made on his behalf that he should be given notice pay for five months and retrenchment gratuity. In this connection, I was referred to the awards of the two All India (Bank Disputes) Tribunals (Sen award and Sastry award). It was said that under both these awards, a workman would get five months' notice before he could be retrenched and should be given pay for this period. It was also urged that he should be given retrenchment gratuity.

22. So far as the period of notice pay is concerned, the Bank has already given him one month's pay in lieu of notice, according to the practice which was prevailing before the publication of Sen Award. Similarly, no retrenchment gratuity was given, as there was then no such practice. Thereafter, the matter went to the Sen Tribunal which ordered re-employment and also directed that the period of unemployment should be treated as one of leave without pay.

23. The claim for notice pay and retrenchment gratuity or retrenchment relief must be deemed to have been rejected by the Tribunal. It only ordered reinstatement without payment of past salary. Mr. Roy was responsible for his being not reinstated. He was not discharged subsequent to the award, and could not claim notice pay or retrenchment relief on the ground of subsequent retrenchment. The award disentitles him to any amount on these grounds.

24. The result is that in my opinion, he is not entitled to reinstatement, but he is entitled to salary (including Dearness Allowance) for 5 months 5 days plus 1 month 20 days i.e. for 6 months 25 days. At the time of termination of his services, he was drawing a salary of Rs. 64 plus Rs. 25 dearness allowance per month. In other words, his gross salary was Rs. 89 p.m. This would mean that he would be entitled to Rs. 608-2-8. This amount should be paid to him within fifteen days of the publication of this award.

I pass my award accordingly.

(Sd.) L. P. DAVE, Chairman,

The 29th January 1954.

Central Government's Industrial Tribunal, Dhanbad.

[No. LR-100(89).]

### ORDERS

New Delhi, the 6th February 1954

**S.R.O. 553.**—In exercise of the powers conferred by section 10 of the Industrial Disputes Act, 1947 (XIV of 1947), the Central Government hereby directs that the following amendment shall be made in the Order of the Government of India in the Ministry of Labour, No. SRO—1848, dated the 24th September 1953, namely:—

In column 4 against serial number 14 in the Schedule to the said Order, for the words "wrongful suspension" the words "dismissal from service" shall be substituted.

[No. LR-100(89).]

New Delhi, the 13th February 1954

**S.R.O. 554.**—Whereas the Central Government is of opinion that an industrial dispute exists or is apprehended between the employers in relation to each of the stevedore firms specified in Schedule I hereto annexed and their workmen regarding the matters specified in Schedule II hereto annexed;

And whereas the Central Government considers it desirable to refer the dispute for adjudication;

Now, therefore, in exercise of the powers conferred by clause (c) of sub-section (1) of section 10 of the Industrial Disputes Act, 1947 (XIV of 1947), the Central Government is pleased to refer the said dispute for adjudication to the Industrial Tribunal at Calcutta constituted under section 7 of the said Act.

### SCHEDULE I

1. Messrs. B. I. S. N. Co., Ltd., Cargo Department, 8, Strand Road, Calcutta.
2. Messrs. Butter-worth & Farmer, 14, Alipur Park Road, Calcutta.
3. Messrs. P. E. Davis & Co., 6 Commercial Buildings, Calcutta.
4. Messrs. Sarat Chatterjee & Co., Ltd., 3 Mango Lane, Calcutta.
5. Messrs. E. C. Bose & Co., 22 Strand Road, Calcutta.
6. Messrs. A. C. Roy & Co., Ltd., 5 Mission Row, Calcutta.
7. Messrs. Beni Madhav Mookerjee & Co., 74 Bentick Street, Calcutta.
8. Messrs. S. C. Banerjee & Sons Ltd., 7 Swallow Lane, Calcutta.
9. Messrs. H. M. Coria & Sons, 35 Chittaranjan Avenue, Calcutta.
10. Messrs. N. E. Elias Ltd., 11 Netaji Subhas Road, Calcutta.
11. Messrs. J. N. Mukherjee & Co., Ltd., 20 Strand Road, Calcutta.
12. Messrs. Balai Lal Mookerjee & Co., Wardley House, 25 Swallow Lane, Calcutta.
13. Messrs. P. Chatterjee, 7 Garstin Place, Calcutta.



14. Messrs. Durabshaw B. Cursctjee & Sons, 13, Brabourne Road, Calcutta.
15. Messrs. B. Bose Limited, 43 Dharmotallah Street, Calcutta.
16. Messrs. K. P. Gorsia, 24, Strand Road, Calcutta.
- 17. Messrs. Lionnel Edwards Limited, D-1, Clive Buildings, Calcutta.**
18. Messrs. Liners Agency Limited, Great Eastern Hotel, Calcutta.
19. Messrs. B. Ghose & Co., 29 Mission Row Extension, Calcutta.
20. Messrs. M. R. Mukherjee, Naval House, Hastings, Calcutta.

## SCHEDULE II

- (1) Minimum number of gangs to be employed per hook for handling (i) tea chests and (ii) gunny bales.
- (2) Number of tea chests or gunny bales to be handled per hook.

[No. LR.2(446).]

P. S. EASWARAN, Under Secy.

